

Exhibit E

IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ILLINOIS

WACKER DRIVE EXECUTIVE SUITES, LLC, on behalf of itself, individually, and on behalf of all others
similarly situated,
Plaintiff,

v.

No. 1:18-cv-5492

JONES LANG LASALLE AMERICAS (ILLINOIS), LP,
Defendant.

REBUTTAL EXPERT REPORT AND DISCLOSURE OF
MARK J. HOSFIELD

Submitted June 12, 2020

CONFIDENTIAL

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Jones Lang LaSalle Americas (Illinois), LP

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Exhibit 1: Curriculum Vitae of Mark J. Hosfield

Exhibit 2: Index to Documents Considered in Forming Opinions

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I. Introduction

I am currently a principal of Davis & Hosfield Consulting LLC. I was previously a partner at Coopers & Lybrand, Arthur Andersen and, most recently, KPMG LLP, in the Forensic Services Practice area. Since 1987, I have focused on providing consulting and expert witness assistance to clients in commercial disputes. Prior to that, I gained financial management and operational experience as both a Controller and Vice President of Finance of a corporation, as well as in the consulting practice at Coopers & Lybrand. I have also taught accounting classes and have lectured on finance and accounting topics.

I have performed a variety of economic, business, and financial analyses on behalf of clients in disputes, including breach of contract, lost profits, trademark and patent infringement, business valuation, construction cost and delay claims, lender liability, post-acquisition, computer software failure, economic damages in personal injury, wrongful death, employment discrimination and wrongful termination, and financial misrepresentation. I have performed complex studies and analyses involving reasonable royalty, unjust enrichment, lost sales, lost profits, incremental profits, manufacturing and marketing capacities, fixed and variable costs, business valuation, prejudgment interest, and presumed economic and non-economic loss. I have been involved with the damages aspect of disputes involving claims of misappropriation of confidential information, tortious interference, fraud, breach of contract, breach of fiduciary duty, breach of duty of loyalty, defamation, and other types of business disputes. I have testified as an expert witness at deposition and trial in both state and federal courts, as well as at arbitrations.

I have significant experience in the construction cost and scheduling environment. While I was a Vice President of Finance at Kretschmar from 1980 through the Fall of 1983, I was part of the team that managed plant expansion and renovation projects at both our St. Louis, Missouri and our Pittsburg, Kansas plants, including evaluating and hiring subcontractors, purchasing materials, and coordinating schedules. As a consultant at Coopers & Lybrand from late 1983 through early 1997, I assisted with the development, programming, and implementation of an

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integrated accounting, job cost, materials management, and critical path scheduling system used to manage a \$500 million railroad project that included bridges, track, a hotel, a locomotive repair facility, and numerous other structures. I also assisted with the management of and accounting for the project through its completion. I also developed the design of an integrated project management system for the Port Authority of New York and New Jersey, and assisted with the project planning for the construction of a new building at 60 Wall Street in New York City for J.P. Morgan Chase and its move from 40 Wall Street to the new building. I was the team leader for the cost audit of the McCormick Place expansion project and developed the design for a new accounting and project management system for a large commercial contractor. I have also analyzed dozens of construction claims involving the analysis of numerous factors including schedules, delays and disruptions, acceleration, bids, estimates, costs, means and methods, and labor productivity and its impact on labor costs. I have been involved in the analysis of construction projects for a variety of structures including commercial buildings, convention centers, industrial plants, hotels, highways and bridges, locks and dams, waste treatment plants, and naval warships. I was a member of the Illinois CPA Society Construction Contractors Committee and served as Chairman of the Committee during the early 1990's.

A complete description of my background and qualifications is set forth in my curriculum vitae and list of testimony, which is attached as Exhibit 1.

II. Scope of Retention

Davis & Hosfield Consulting LLC has been retained by Morgan Lewis & Bockius LLP on behalf of JLL in the above-referenced matter to respond to (i) the Expert Opinion Report of Dr. Robert Kaestner and (ii) the Expert Opinion Report of James Raisher. I offer no opinion relating to the liability elements in this matter.

My engagement team and I have been engaged for this assignment at the hourly billing rates of the individuals assigned plus expenses. The current hourly billing rates range from \$425 to \$675

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per hour. The amount of fees paid to my firm is not contingent upon the opinions expressed herein or on the outcome of this matter.

III. Information Relied Upon

My opinions are based upon information made available to me as of the date of this report. I, and professionals working under my direction, have relied upon and examined documents produced by the parties, along with publicly available information. In addition to any materials cited herein, I have included a list of materials considered attached as Exhibit 2. We also reviewed the following depositions and the exhibits thereto:

- Amy Lynn Grossman, Corporate Representative of Plaintiff Wacker Drive Executive Suites, LLC (“WDES” or “Plaintiff”) and Vice President and Director of Operations at My Office Suite, LLC¹ (“MOS”), dated January 27, 2020 and February 24, 2020;
- Larry A. Grossman, Principal of My Office Suite, LLC, dated January 6, 2020;
- Robert Kaestner, Ph.D., Plaintiff’s damages expert, dated February 21, 2020;
- James Raisher, Plaintiff’s tenant improvement allowance (“TIA”) expert and founder and principal of Corporate Real Estate Solutions, dated March 18, 2020; and
- Stephen Zsigray, JLL’s Regional Manager for the Midwest Region, dated December 20, 2019.

My opinions are also based on my skills, knowledge, experience, education, and training.

I understand that I may be asked to testify regarding my opinions contained herein as well as related matters, including those raised on cross examination; those necessary to address matters raised by Plaintiff’s witnesses who testify concerning damages issues; or those otherwise raised at or before trial by Plaintiff’s attorneys or the Court in relation to matters set forth in this report. I expect to further elaborate and expand on the content of my report as necessary to make my testimony understandable to the Court or factfinder. To the extent helpful to explain, or to put in

¹ WDES is a subsidiary of My Office Suite, LLC. Response to Defendant’s First Set of Interrogatories, dated September 27, 2019, p. 6.

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context, the subject matters discussed throughout my report, I also expect to provide further general explanations of the matters I discuss. In connection with any testimony, I may rely on materials referenced in this report and in the attachments and demonstrative exhibits to be prepared and identified before my testimony.

To the extent any additional information is produced by either party, I will be prepared to incorporate any such additional information into my report, or otherwise amend or supplement my report as appropriate.

IV. Summary of Opinions

WDES, on behalf of the putative class, alleges a “hot cargo” agreement JLL entered into caused the putative class to suffer damages as a result of having to use union labor, which is allegedly more expensive than non-union labor, for moving and renovation projects in leased office spaces in buildings managed by JLL in the Chicago Loop.² To calculate damages on a classwide basis, WDES relies upon the general approach for estimating damages set forth in the Expert Opinion Report of Robert Kaestner. WDES also relies upon the Expert Opinion Report of James Raisher regarding the amortization of tenant improvement allowances (“TIAs”) over the lease term. My opinions related to the Expert Opinion Reports of Dr. Kaestner and Mr. Raisher are as follows:

Opinion 1: Dr. Kaestner’s methodology is flawed and cannot be used as a reliable basis to determine either the existence or quantification of the damages claimed by Plaintiff on behalf of itself or the putative class for the following reasons: (1) Dr. Kaestner purports to estimate the Union Wage Premiums (“UWPs”) underlying his damages approach for downtown Chicago but relies on wage data for far broader geographic areas; (2) Dr. Kaestner fails to explain why or how his estimates of the UWPs relate to the alleged damages in this case, which are not wages paid to laborers but labor costs paid to contractors for moving and renovation projects; (3) Dr.

² Amended Class Action Complaint, dated September 6, 2019, pp. 1-2.

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Kaestner’s damages approach depends on labor cost data that is not available, and therefore cannot actually measure any alleged damages.

Opinion 2: Dr. Raisher’s opinion regarding TIAs is flawed because the amounts and terms of TIAs arise from lease agreements, which are unique and highly individualized. So, it is impossible to broadly conclude that all TIAs are “amortized” to the tenant, or that all TIAs are ultimately paid in whole by the tenant.

V. Basis and Reasoning

Opinion 1:

Dr. Kaestner’s methodology is flawed and cannot be used as a reliable basis to determine either the existence or quantification of the damages claimed by Plaintiff on behalf of itself or the putative class for the following reasons: (1) Dr. Kaestner purports to estimate the Union Wage Premiums (“UWPs”) underlying his damages approach for downtown Chicago but relies on wage data for far broader geographic areas; (2) Dr. Kaestner fails to explain why or how his estimates of the UWPs relate to the alleged damages in this case, which are not wages paid to laborers but labor costs paid to contractors for moving and renovation projects; (3) Dr. Kaestner’s damages approach depends on labor costs data that is not available, and therefore cannot actually measure any alleged damages.

A. *Summary of Dr. Kaestner’s Opinion*

In his opinion, Dr. Kaestner contends that he “provide[s] evidence related to whether mandating the use of union labor to move in and out of, and renovate commercial office space in downtown Chicago affects the costs of such activities.”³ The foundation of his purported evidence is “the

³ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 1.

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[UWP], which measures the difference between union and non-union wages and is expressed as a percent of non-union wages.”⁴

Thus, Dr. Kaestner dedicates the majority of his report to calculating certain UWPs by “estimat[ing] the difference in wages (and fringe benefits) between union and non-union workers in occupations typically used to move into and renovate commercial space in downtown Chicago.”⁵ In determining the UWPs for certain categories of labor, such as carpentry, electricians, and plumbers, Dr. Kaestner adjusts the UWPs for age, education, gender, and race.⁶ Dr. Kaestner then uses the UWPs in his approach to calculating damages. Dr. Kaestner’s approach contains three steps: (1) the costs incurred for union services will be available and can be aggregated into occupational categories;⁷ (2) the non-union cost for each category of labor can be calculated by dividing the union cost of that type of labor by the corresponding UWP in Table 1 of his report;⁸ (3) the differences in costs of union and non-union labor for each category of labor can be calculated using steps 1-2 and totaled to obtain the “total excess costs of using union labor.”⁹

B. *Dr. Kaestner’s estimate of the UWPs by Occupational Group for downtown Chicago is flawed and based on unreliable assumptions because it derives from broader metropolitan and nationwide wage data.*

Plaintiff’s claims relate to alleged practices within an area it defines as the “Chicago Loop.”¹⁰ As an initial matter, Dr. Kaestner’s analysis fixates on “downtown Chicago” without explaining whether or to what extent that area coincides with Plaintiff’s “Chicago Loop” definition.

Moreover, no part of Dr. Kaestner’s analysis uses any data from the downtown Chicago area, or offers an opinion on the difference in union versus non-union wages specific to the downtown

⁴ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 2.

⁵ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 1.

⁶ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, pp. 4-6.

⁷ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 9.

⁸ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 9.

⁹ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 9.

¹⁰ Amended Class Action Complaint, dated September 6, 2019, p. 2.

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Chicago area by Occupational Group.¹¹ Instead, because there was insufficient data to be precise as to union wages and premiums at the occupation level in the downtown Chicago area, Dr. Kaestner estimated the union wage levels by Occupational Group using data for the entire country.¹² Next, to estimate the union/non-union wage differentials, or UWPs, for the downtown Chicago area, Dr. Kaestner used an aggregate union wage premium for all Occupational Groups for the entire Chicago Metropolitan Area, specifically the “Chicago-Naperville-Joliet” area, as well as all of Cook County.¹³ Finally, Dr. Kaestner combines his union wage levels for the entire United States by Occupational Group with his estimated aggregate union wage premiums for Chicago, Naperville, and Joliet to estimate what the UWPs might be for the downtown Chicago area by Occupational Group. This analysis is based on the unsupported assumptions that the relative wages for union workers by Occupational Group for the entire country are the same as those experienced in the downtown Chicago area and that the total union wage premiums for the “Chicago-Naperville-Joliet” area as well as all of Cook County is the same as the UWPs in the downtown Chicago area.

Thus, Dr. Kaestner’s estimates of the UWPs for the downtown Chicago area is flawed and unreliable. This infects Dr. Kaestner’s entire damages approach, which relies on his estimates of the downtown Chicago area UWPs.

C. *Dr. Kaestner’s damages calculation methodology is flawed because he fails to explain why or how his estimates of the UWPs relate to the alleged damages in this case, which are not wages paid to laborers but labor costs paid to contractors for moving and renovation projects.*

Even if Dr. Kaestner’s estimated UWPs were reliable, his damages approach is flawed because it makes unreliable assumptions about the relationship between wages paid to laborers and labor costs paid to contractors, and further fails to consider additional factors that impact the total labor cost of moving and renovation projects.

¹¹ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 18 and 59.

¹² Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 63, 109-111, and 176-177; Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 6.

¹³ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 18, 59, 96, 174, and 185-186.

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In his expert report, Dr. Kaestner claims that “evidence documenting that union labor in moving and construction occupations is substantially more costly than similar non-union labor is overwhelming” and that “the cost of union labor is significantly greater than the cost of non-union labor in Chicago.”¹⁴ However, these claims come on the heels of his estimates of the UWP and analysis of other evidence purportedly supporting his estimates. Thus, the “costs” Dr. Kaestner refers to here must be *wage* costs, which are costs incurred by those who pay wages to laborers (contractors). By contrast, Plaintiff does not allege it incurred wage costs. Instead, Plaintiff alleges it was forced to hire union-affiliated contractors, who in turn charged Plaintiff labor costs for Plaintiff’s moving and renovation projects.¹⁵

Dr. Kaestner’s Report neither recognizes this distinction nor attempts to demonstrate or explain the link between his calculated UWP and the total labor costs of moving and renovation projects in the downtown Chicago area. This link is required to support his implicit conclusion that any wage rate differential between union and non-union labor directly causes the same differential in higher total labor costs between union and non-union contractors hired by Plaintiff and the putative class for moving and renovations projects.¹⁶

The total labor cost to a tenant for moving and renovation projects in commercial office space in downtown Chicago is based on a number of project-specific factors including the labor wage rate, the productivity of the contractor’s labor force, the materials used, the competitive bidding environment, and the means and methods employed. Dr. Kaestner’s damages methodology is therefore flawed because it (i) is limited to an estimate of a wage differential and (ii) ignores several important factors that impact total labor costs. Accordingly, Dr. Kaestner’s incomplete measure of total labor costs does not provide a reliable basis for estimating damages to the Plaintiff and putative class.

¹⁴ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 8.

¹⁵ Amended Class Action Complaint, dated September 6, 2019, pp. 5-6.

¹⁶ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 44-45; Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 1.

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1. ***Dr. Kaestner has not properly accounted for any of the potential differences in productivity between union and non-union labor that would impact the total cost of labor to Plaintiff and the putative class.***

The total labor costs paid to a contractor are determined, in part, by the hours worked on a project and the labor wage rate the contractor pays. Higher labor wage rates do not necessarily translate directly into higher total costs of labor. The hours of labor required to perform the work is equally important to determining the total cost of labor for a project. Thus, productivity is an important consideration when estimating total labor costs because higher productivity will drive down the hours of labor required, which will in turn lower the total labor costs incurred.

To be sure, Dr. Kaestner claims he has accounted for potential productivity differences among laborers that could have worked on moving or renovation projects for Plaintiff or the putative class, but only according to certain demographic factors: age, education, gender, and race.¹⁷ Dr. Kaestner estimates the Chicago Metropolitan Area UWPs “adjusted” based on these factors to be between 36 and 40 percent.¹⁸

However, Dr. Kaestner admits that there is limited evidence that age, education, gender, and race are actually related productivity and is unable to cite a single study showing how or whether these demographic factors impact productivity.¹⁹ By adjusting for differences in age, education, gender, and race, Dr. Kaestner has merely controlled for the observed demographic characteristics of the workers within the union and non-union populations in the CPS data.

Further, Dr. Kaestner makes no attempt to account for differences in productivity attributable to whether laborers are union-affiliated or not.²⁰ Dr. Kaestner broadly claims no studies have “directly measured the productivity of union versus non-union workers.”²¹ This claim is not

¹⁷ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, pp. 4-5.

¹⁸ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 5.

¹⁹ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 124, 126-127, 129, 135-136, and 144-145.

²⁰ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, p. 190.

²¹ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 135-136.

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accurate, nor is it a reliable basis to fail to account for the many reasons why productivity differences exist between union and non-union laborers.

Union laborers typically benefit from training in both skills and in safety that are not necessarily available to non-union laborers.²² Training can make a labor force more productive, allowing workers to produce more work in less labor hours than an untrained labor force. Training in safety helps to keep injuries to a minimum, reducing lost time, and reducing workers compensation and medical costs. A contractor with a well-trained labor force and low levels of injuries may estimate the hours for a particular project to be significantly less than a contractor using untrained non-union labor. Dr. Kaestner's methodology does not address or attempt to capture the impact on labor costs of improved productivity and safety.²³

As it relates to potential damages in this case, the net effect of a potential wage differential for union workers can be mitigated by differences in the productivity of the union and non-union workers; a group of more productive workers can obtain higher wages without suffering from unfavorable unit costs.²⁴ The CPS dataset incompletely captures the human capital of workers because it does not include variables that measure training, such as certification or apprenticeship programs.²⁵ It is well documented that union members have superior access to training when compared to non-union members; unions ensure that each union member receives continued training and certification, while non-union workers are more likely to be trained informally, in a

²² Allen, Steven G. "Developments in Collective Bargaining in Construction in the 1980s and 1990s," *Contemporary Collective Bargaining in the Private Sector*, 1994, p. 413; Belman, Dale and Voos, Paula B. "Union Wages and Union Decline: Evidence from the Construction Industry," *Industrial & Labor Relations Review*, 2006, p. 69; and Bilginsoy, Cihan "Union Wage Gap in the U.S. Construction Sector: 1983-2007," *Industrial Relations*, Summer 2013, p. 681.

²³ Dr. Kaestner does put forth a theory that age, education, gender, and race are factors that impact productivity. (Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 126-127, 129, 135-136, and 144-145). I have seen no data suggesting that there are measurable differences in productivity based on these factors.

²⁴ Belman, Dale and Voos, Paula B. "Union Wages and Union Decline: Evidence from the Construction Industry," *Industrial & Labor Relations Review*, 2006, p. 68.

²⁵ Belman, Dale and Voos, Paula B. "Union Wages and Union Decline: Evidence from the Construction Industry," *Industrial & Labor Relations Review*, 2006, p. 69.

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more limited set of skills, and for shorter periods of time.²⁶ Stephen Zsigray, JLL's Regional Manager for the Midwest Region, testified that tenants often prefer to use union workers because there is a certain level of training, development, certification, and continuing education that union organizations provide for its members.²⁷ Whereas unions invest millions of dollars annually in training of members,²⁸ non-union employers have faced serious problems in developing effective training programs.²⁹ Unions invest heavily in training and continuing education; these variables are not directly observable in the CPS data but are generally associated with increased productivity. The studies cited in Dr. Kaestner's Report offer evidence that union members' superior access to training enable union workplaces to offer productivity gains in construction projects.

In fact, according to a study cited by Dr. Kaestner, "[t]he competitiveness of union labor depends not just on the wage differential with the open shop, but also on the productivity differential."³⁰ In regards to the productivity differential between union and non-union workers, a 2004 article stated that "union workers are more productive than like workers in a nonunion environment."³¹ In certain instances the productivity difference is demonstrably large enough to overcome the wage differential.³² Additionally, a study cited by Dr. Kaestner draws the conclusion that "[c]osts are nearly equal for union and nonunion contractors in the office building sample . . . indicating that the cost of higher wage rates is offset by greater productivity for union

²⁶ Bilginsoy, Cihan. "Union Wage Gap in the U.S. Construction Sector: 1983-2007," *Industrial Relations*, Summer 2013, p. 680.

²⁷ Deposition of Stephen Zsigray, dated December 20, 2019, pp. 68-70.

²⁸ Belman, Dale and Voos, Paula B. "Union Wages and Union Decline: Evidence from the Construction Industry," *Industrial & Labor Relations Review*, 2006, p. 69.

²⁹ Allen, Steven G. "Developments in Collective Bargaining in Construction in the 1980s and 1990s," *Contemporary Collective Bargaining in the Private Sector*, 1994, p. 413; Belman, Dale and Voos, Paula B. "Union Wages and Union Decline: Evidence from the Construction Industry," *Industrial & Labor Relations Review*, 2006, p. 69; and Bilginsoy, Cihan "Union Wage Gap in the U.S. Construction Sector: 1983-2007," *Industrial Relations*, Summer 2013, p. 681.

³⁰ Allen, Steven G. "Developments in Collective Bargaining in Construction in the 1980s and 1990s," *Contemporary Collective Bargaining in the Private Sector*, 1994, p. 430.

³¹ Blanchflower, David G. and Bryson, Alex "What Effect Do Unions Have on Wages Now and Would Freeman and Medoff Be Surprised?," *Journal of Labor Research*, Summer 2004, p. 408.

³² Belman, Dale and Voos, Paula B. "Union Wages and Union Decline: Evidence from the Construction Industry," *Industrial & Labor Relations Review*, 2006, p. 69.

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contractors”³³ and “[i]n each case where the union-nonunion comparisons are made over a sample of privately owned structures, the productivity of union contractors emerges as higher than that of nonunion contractors and the productivity difference is large enough to offset the difference in wages, making unit costs comparable.”³⁴ Dr. Kaestner has not addressed the possibility that productivity differences associated with variables that are not directly observable in the CPS data enable union workplaces to overcome wage rate differences and allow union workers to achieve savings in total labor cost when compared to non-union workers.

The type of material used can also impact the number of labor hours required to perform work on a construction project. A contractor may choose to use a more expensive product that requires more skill but less labor to install, whereas another contractor may choose to a less expensive product that requires more labor to install, as a result, the contractor spends less on material and more on labor to accomplish the same work. For example, prefabricated wood trusses are more expensive to purchase, but take less time and labor to install, than assembling the trusses onsite. Dr. Kaestner’s methodology does not consider the impact of material on the cost of the project and on the number of labor hours expended.

Not only does the increase in productivity have a direct impact on the wage differential, but it can also provide an indirect impact as well. For example, due to the increased productivity associated with union workers, a union employer can in turn use less workers to complete a job. Therefore, while the employer may have to pay its employees at a higher wage rate, it is also able to pay less workers, thus potentially offsetting any difference in costs. Because Dr. Kaestner did not properly consider both the direct and indirect impact of the increased productivity among union workers compared to non-union workers, but instead assumed equal productivity without any reliable authority to do so, use of his damages methodology will overstate potential damages and is unreliable.

³³ Allen, Steven G. “Further Evidence on Union Efficiency in Construction,” *Industrial Relations*, Spring 1988, p. 233.

³⁴ Allen, Steven G. “Further Evidence on Union Efficiency in Construction,” *Industrial Relations*, Spring 1988, pp. 239-240.

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2. ***Dr. Kaestner fails to analyze the effect of work means and methods on the total labor cost to complete a moving or renovation project***

Contractors bidding the same project may have different methods for performing the work. For example, a contractor may already own concrete forms that eliminate the need to build forms on site. Another contractor that does not own the forms, but instead elects to build the forms on site will require more labor hours to accomplish the same task. Dr. Kaestner's methodology does not consider how differences in work means and methods may affect total labor cost to complete a moving or renovation project.

3. ***Dr. Kaestner fails to analyze the effect of a competitive bidding environment or concurrent bids on a project to determine the actual relationship, if any, between union wage rates and the total labor cost to complete a moving or renovation project***

Dr. Kaestner admittedly has not considered or investigated, nor does he have any expertise in evaluating, the process by which either a general contractor or a subcontractor puts together a bid for work on a renovation project in the Chicago Loop.³⁵ The process by which bids are solicited from contractors by a project owner involves several general steps: (1) Creating plans and specifications for the work, (2) Identifying qualified service providers and soliciting bids, (3) Interview and clarification meetings with potential bidders, (4) Receiving and evaluating bids, (5) Choosing a contractor, and (6) Contract negotiations with the successful bidder. .

A contractor, using either union or non-union labor, that bids for a construction project is not singularly motivated to bid the lowest possible amount. Instead, a bid on a project will reflect a blended mix of anticipated labor costs, materials costs, overhead, and a profit margin that will vary depending upon project-specific considerations.³⁶ A bid on a project will also reflect the competitive bidding environment. A non-union contractor, bidding against union contractors, will have to take into consideration differences in labor productivity and may have to bid more hours for each task than its union competition. Even if non-union contractors had identical levels

³⁵ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 157, 159.

³⁶ Deposition of Stephen Zsigray, dated December 20, 2019, p. 67.

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of labor productivity as union contractors, they would be motivated to factor in the wage differential and bid just under the union contractors to maximize their profit on the project, thus depriving the project owner of Dr. Kaestner's theoretical cost savings. In addition, as discussed above, the different means and methods used by contractors to perform projects can impact the labor hours and therefore labor costs by far more than different wage rates.

Further, a contractor that is less busy may submit a lower bid in an effort to keep its workforce employed. Alternatively, general contractors employing non-union labor will bid for a project in a total amount that enables the non-union contractor to win the project and capture as much revenue as possible for its labor and materials; as a result, it is entirely reasonable to assume that non-union contractors would attempt to undercut a union bid by as little as possible. Also, there are potential incentives for union employers to be willing to accept a lower profit margin in an effort to win a bid for a project. Examples of these incentives includes the exposure gained by participating in a potential high-profile project or bidding lower on a project to win the work in order to retain talented workers for future projects. Therefore a wage rate differential may not be indicative of total labor cost differences.

Dr. Kaestner's methodology does not consider any of this. Dr. Kaestner ignores the real-world complexities that surround the commercial construction bidding process; as a result, his damages methodology is too simplistic to be utilized in the calculation of damages.

Testimony in this case confirms any actual, project-specific differences between union and non-union labor costs to tenants like Plaintiff are not a simple reflection of broader trends in union and non-union wages. For example, Mr. Grossman, an experienced general contractor, admittedly is unable to determine with reasonable certainty whether union or non-union wage rates would be higher for any specific project.³⁷ Mr. Grossman testified that non-union workers would be billed at "prevailing rates" reflective of the value of the work done on a project specific basis.³⁸ Additionally, Mr. Grossman admits that, in his experience as a general contractor, there

³⁷ Deposition of Larry A. Grossman, dated January 6, 2020, p. 70.

³⁸ Deposition of Larry A. Grossman, dated January 6, 2020, pp. 67-68.

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is no established relationship between union and non-union wage rates and that it is possible that a contractor will bill a non-union worker at a higher wage rate than a union worker.³⁹

Dr. Kaestner has failed to analyze a single project bid that compares union versus non-union rates. Therefore, his analysis of the Outgoing Rotation Group Current Population Survey (“CPS”) data inherently fails to account for the difference in projects undertaken by union and non-union workers. Specifically, Dr. Kaestner does not account for the possibility that large scale, complicated projects are more likely to employ union workers and pay higher wages. By not considering this, Dr. Kaestner has consequently overstated the wage premium for union workers. In a study published in 2006, the authors concluded that “[l]arger-scale construction projects typically have higher proportions of unionized workers, higher skill requirements, and more productive workers. . . . For those reasons, most standard estimates likely overstate the true union/nonunion differential in construction.”⁴⁰

4. ***Dr. Kaestner inappropriately assumes that each tenant would have elected to use non-union labor regardless of its options***

Dr. Kaestner’s damages framework assumes that every member of the class, if given the choice, would have chosen non-union labor for moving and renovation projects.⁴¹ Accordingly, Dr. Kaestner did not consider the possibility in his damages approach that a tenant would have elected to use union labor, even if presented with a less expensive non-union option.

A contract for a tenant’s moving or renovation work is not necessarily awarded to the lowest bidder. Rather, other factors are often considered, such as recommendations, confidence in the bidder, perceived ability to work with the contractor, and the perceived likelihood of the contractor to be able to get the project done on schedule without problems or cost overruns. These considerations can play a strong role in the selection process.

³⁹ Deposition of Larry A. Grossman, dated January 6, 2020, p. 70.

⁴⁰ Belman, Dale and Voos, Paula B. “Union Wages and Union Decline: Evidence from the Construction Industry,” *Industrial & Labor Relations Review*, 2006, p. 69.

⁴¹ Deposition of Amy Lynn Grossman, dated January 27, 2020, p. 30.

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Mr. and Ms. Grossman appear to agree with this. Ms. Grossman recognized that when choosing a contractor, putative class members are likely to analyze more than just price, including the timing of the work, availability of the contractors, experience, and referrals.⁴² Both Mr. and Ms. Grossman agreed that a tenant may have chosen union labor, even at a higher cost, in certain situations where a relationship existed between a tenant and a union member.⁴³

Further, Mr. Zsigray believes that even if there was not a union-only rule, some tenants would still choose union contractors because “individual tenants . . . have their own views of union contractors based upon their organization.”⁴⁴ For example, an individual tenant may prefer to hire union contractors because that the tenant is a union organization and has a proclivity or a mandate to support union workers.⁴⁵ Another reason that tenants may choose union workers over non-union, as I discuss in detail above, relates to the superior reputation and increased level of training associated with union workers when compared to non-union workers.⁴⁶ Dr. Kaestner’s damages calculation does not consider that tenants may have opted for union labor, irrespective of a non-union option.

D. *Dr. Kaestner’s conclusions do not support a practical means of estimating potential damages in this matter*

Dr. Kaestner’s conclusions regarding the UWPs by Occupational Group, even if they were reliable estimates of a downtown Chicago union versus non-union wage differential, are not helpful in evaluating damages to WDES or other similarly situated potential class members because it is not practical or possible to calculate damages on a project basis by applying the general approach described in his Expert Opinion Report. Tellingly, despite proposing a damages framework, Dr. Kaestner does not actually use that framework to offer any opinion on

⁴² Deposition of Amy Lynn Grossman, dated January 27, 2020, pp. 34 and 119.

⁴³ Deposition of Larry A. Grossman, dated January 6, 2020, pp. 226, 90; Deposition of Amy Lynn Grossman, dated January 27, 2020, pp. 30-33.

⁴⁴ Deposition of Stephen Zsigray, dated December 20, 2019, p. 68.

⁴⁵ Deposition of Stephen Zsigray, dated December 20, 2019, p. 27.

⁴⁶ *See also* Deposition of Stephen Zsigray, dated December 20, 2019, pp. 68-70.

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whether or to what extent damages were actually incurred by Plaintiff or any other prospective class member.⁴⁷

Any attempt to calculate damages using Dr. Kaestner's union wage premium analysis would require the application of Dr. Kaestner's estimate of a UWP by Occupational Group to the union labor cost component related to that Occupational Group for each project.⁴⁸ This would require specific identification of union labor costs by Occupational Group for each project undertaken by potential members of the putative class.⁴⁹ However, there is evidence that suggests that general contractors do not specifically isolate union labor costs by Occupational Group during the bidding or construction process.

According to Ms. Grossman, it is not typical or practical to break out various line items, including union vs. non-union labor costs, for renovations and it is difficult to recreate this analysis after the project is completed.⁵⁰ In the absence of the actual labor cost evidence his framework requires, Dr. Kaestner has not provided any way to estimate labor costs on a classwide basis given that the information available aggregates labor cost, material cost, and profit margin.⁵¹ For example, the detailed invoices produced by WDES related to the 2014 and 2017 construction projects fail to provide itemized detail for the cost of labor by Occupational Group, materials cost, and overhead cost, making the application of Dr. Kaestner's damages methodology impractical.⁵²

Additionally, it is possible that putative class members, despite the union-only rule, employed non-union labor for moving and renovation projects during the alleged damages period. Non-union labor is not subject to damages under Dr. Kaestner's methodology. Based on the limited

⁴⁷ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 46, 55-56.

⁴⁸ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 160-161.

⁴⁹ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 159-160.

⁵⁰ Deposition of Amy Lynn Grossman, dated January 27, 2020, p. 118 and Deposition of Amy Lynn Grossman, dated February 24, 2020, p. 169.

⁵¹ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 173.

⁵² JLL00001050- JLL00001067; Deposition of Amy Lynn Grossman Exhibit 15 (JLL00003494-JLL00003539); and Deposition of Amy Lynn Grossman, dated February 24, 2020, p. 170.

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data contained in the invoices for moving and construction produced by WDES, it is not practicable to identify and exclude on a classwide basis any non-union labor potential class members used for their projects during the alleged damages period.

For example, WDES was able to utilize non-union labor during the 2014 and 2017 renovations.⁵³ Ms. Grossman testified that the work for line items in the invoice below for “Painting – Offices” and “Furniture Moving” was performed by a non-union contractor.⁵⁴ Ms. Grossman conceded that the only way to discern whether tenants used non-union labor during the class period would be to ask each tenant about each specific project performed.⁵⁵

Bill To		Invoice	
Mason Taylor, LEED AP Vice President/General Manager Jones Lang LaSalle 125 South Wacker Dr., Suite 210 Chicago, IL 60606		DATE	INVOICE NO.
		9/5/2014	116006
		SUITE NO.	DUE DATE
			10/5/2014

Description	Amount
Miscellaneous Contracting – Ostrander Construction Inc	232,104.00
Millwork – Specialty Woodworking Inc.	24,942.10
Supplies	2,174.92
Porcelain Tile (Material only lobby, lobby wall and kitchen)– Damar Natural Stone & Tile	6,757.00
Lighting Fixtures – Lighting by Fox	1,454.40
Data Room – Installers Choice	5,279.52
Data Systems – Wun Systems	28,383.19
Lighting Fixtures – Restoration Hardware	2,392.59
Painting - Offices	4,315.00
Furniture Moving	12,300.00
	1300
Cleanup	1,800.00
Supervision	6,682.27
Insurance	3,628.70
Fee	13,867.33
Cost in Addition to Allowance \$355,520.00 This amount will be billed on the "Second Installment" invoice	-5,030.48
Invoices to be provided upon request.	

⁵³ Deposition of Amy Lynn Grossman, dated January 27, 2020, pp. 80-81, 83, 86-87, and 106-108.

⁵⁴ Deposition of Amy Lynn Grossman, dated January 27, 2020, pp. 80-81, 84-86.

⁵⁵ Deposition of Amy Lynn Grossman, dated January 27, 2020, pp. 82-83.

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Moreover, to use Dr. Kaestner's damages approach, labor costs would also need to be separated from non-labor costs, such as materials, insurance, and supervision costs. Ms. Grossman demonstrated the impossibility of separating labor costs from material costs using WDES's invoices alone.⁵⁶

In addition to separating union from non-union labor and labor costs from non-labor costs (*i.e.*, material costs), to use Dr. Kaestner's damages approach, each type of labor performed would need to fit into one of his specified categories of labor listed in Table 1 of his report (*i.e.*, carpenter, electrician, drywaller, plumber, laborer, installer, operating engineer, or mover).⁵⁷ This is not a straightforward process, as even Dr. Kaestner could not determine which category of Table 1 corresponded to the cost for general contracting fees.⁵⁸

Dr. Kaestner's damages framework does not consider the impracticality of (1) specific identification and deduction of labor costs of non-union workers, (2) the separation of labor costs from non-labor costs, and (3) determining which categories of labor in Table 1 of his report correspond with labor performed for renovation and moving projects. Because determining these three pieces of information is required to accurately measure damages, his damages methodology is impracticable and unreliable for a class of thousands of tenants.

Opinion 2: Dr. Raisher's opinion regarding TIAs is flawed because the amounts and terms of TIAs arise from lease agreements, which are unique and highly individualized. So, it is impossible to broadly conclude that all TIAs are "amortized" to the tenant, or that all TIAs are ultimately paid in whole by the tenant.

A. *Summary of Mr. Raisher's Opinion*

⁵⁶ Deposition of Amy Lynn Grossman, dated February 24, 2020, pp. 199-207.

⁵⁷ Expert Opinion Report of Robert Kaestner, dated January 31, 2020, p. 6.

⁵⁸ Deposition of Robert Kaestner, Ph.D., dated February 21, 2020, pp. 167-170.

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Mr. Raisher contends that “[a] TIA is essentially a loan from the landlord for the additional allowance that the tenant is required to pay back over the life of their lease term.”⁵⁹

Accordingly, the TIA is “added to the total rent due at an interest rate the landlord charges and divided by the number of months in the lease term.”⁶⁰ Mr. Raisher ultimately concludes that “if there are TIAs as a component of the lease transaction, I recognize that the TIAs are amortized to the tenant as a component of the transaction.”⁶¹

B. *Mr. Raisher has not accounted for the fact that each lease and TIA negotiation are unique*

According to Mr. Zsigray, a TIA “is a dollar amount that is provided in a lease negotiation to a tenant to perform construction management in the building for their space.”⁶² Mr. Zsigray testified that each lease transaction is unique, and TIAs are negotiated by the landlord and built into each lease contract in order to enable the landlord to achieve a desired return over the life of the lease.⁶³ In particular, as Mr. Raisher testified, TIAs are negotiated on a deal-by-deal basis; a landlord considers the market and its desire to lease space on a risk return trade off when negotiating the TIA and other rent abatements.⁶⁴ Mr. Raisher characterized the TIA as a contribution by the landlord. Specifically, he stated that “[h]ow much a landlord is willing to contribute toward a TIA depends on the tightness of the market (a tenant market yields better TIA dollars), the value of the tenant, and the extent to which a build-out improves the property.”⁶⁵ Mr. Raisher agreed that a landlord might give more TIA dollars to a build-out that would improve the value of the building.⁶⁶ Mr. Raisher conceded that a landlord might be

⁵⁹ Expert Opinion Report of James Raisher, dated January 31, 2020, p. 2.

⁶⁰ Expert Opinion Report of James Raisher, dated January 31, 2020, p. 2.

⁶¹ Expert Opinion Report of James Raisher, dated January 31, 2020, p. 2.

⁶² Deposition of Stephen Zsigray, dated December 20, 2019, p. 56.

⁶³ Deposition of Stephen Zsigray, dated December 20, 2019, p. 58.

⁶⁴ Deposition of James Raisher, dated March 18, 2020, pp. 93-94.

⁶⁵ Expert Opinion Report of James Raisher, dated January 31, 2020, p. 1; Deposition of James Raisher, dated March 18, 2020, pp. 99-101.

⁶⁶ Deposition of James Raisher, dated March 18, 2020, pp. 104-105.

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willing to contribute more TIA dollars to a more valuable tenant than to a less valuable tenant,⁶⁷ and that there “is not a direct correlation between a landlord’s risk and a tenant market, their value and tenant improvement allowance. [Landlords] are taking everything in one big bubble[.]”⁶⁸ Because each lease agreement, including the TIA amount, is unique and negotiated on a deal-by-deal basis considering a multitude of factors, Mr. Raisher’s blanket opinion that “if there are TIAs as a component of the lease transaction, I recognize that the TIAs are amortized to the tenant as a component of the transaction” is unreliable.

C. Landlords are not able to recover all TIA costs through increased rent

The only way that TIA costs can be damages to the Plaintiff and putative class is if landlords are able to recover some or all of the TIA through increased rent. This is not always the case. Certain TIA costs that represent improvements to the building that will outlast the tenant’s lease, such as restructuring space to be more efficient, may not be recovered at all by the landlords. An Office Investor Sentiment Report by Real Capital Markets identified the cost of TIAs as one of the two greatest challenges facing landlords.

“Increases in tenant improvements can be problematic, especially in markets with lower rents. While there can be greater disparity in rental rates from primary to secondary and tertiary markets, tenant improvement costs, from materials to labor, are more consistent, regardless of geography. Unfortunately, costs are not expected to decrease. It’s especially a concern if the lease term is less than 10 years, as it is difficult for an owner to recover those costs.”⁶⁹

The same study quoted Paul Noland, VP Acquisitions, L&B Realty Advisors, LLP as saying, “[t]enant improvements are the biggest underwriting challenge. Universally, tenant improvement costs are going up a lot faster than rents have increased.”⁷⁰ An article analyzing the Office Investor Sentiment Report further explains, “[t]enant improvements are a bet on the

⁶⁷ Deposition of James Raisher, dated March 18, 2020, p. 96. Mr. Raisher defines a valuable tenant is one that can pay the rent while operating a business (*see* Deposition of James Raisher, dated March 18, 2020, pp. 94-95).

⁶⁸ Deposition of James Raisher, dated March 18, 2020, p. 99.

⁶⁹ Office Investor Sentiment Report, Real Capital Markets, June 2019, p. 8.

⁷⁰ Office Investor Sentiment Report, Real Capital Markets, June 2019, p. 8.

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future of a property. If and when the market finally hits a downturn, many sellers won't be able to find a taker at the price they had in mind when spending on TIIs.”⁷¹ The amount of tenant improvement costs that are actually paid by the tenant varies from lease to lease. (“[t]enant improvement costs are rising much faster than rents” but clarifying “[j]ust how much TIIs cost, and their relationship to rental rates, is **hugely dependent** on the individual tenant and market context”) (emphasis added).⁷² As Mr. Raisher conceded, rental rates that a landlord negotiates in the lease terms may not absorb the TIA cost contributed by the landlord.⁷³ Moreover, Mr. Raisher has not offered any methodology to determine how much, if any, of landlord TIA costs are recovered by rent.⁷⁴ Therefore, Mr. Raisher's assumption that the tenant ultimately pays the landlord back for the TIA through rent is flawed.⁷⁵

D. *The amortization of TIA costs by a landlord over the term of a lease does not transfer the cost to a tenant*

Mr. Raisher appears to have misunderstood the accounting concept of amortization.⁷⁶ Mr. Raisher believes that the TIA is originally paid for by the landlord as the invoices come in.⁷⁷ And as a component of direct payments, it is amortized, spread out, through a specific term to be repaid back to the landlord for the cost of construction.”⁷⁸ Landlords do recognize the cost of TIAs over time by amortizing them over the term of the lease, or some longer period depending on the nature of the improvements. This is simply an accounting treatment of a landlord's costs and is in no way equivalent to a direct repayment of the TIA costs by the tenant. Accordingly, Mr. Raisher's opinion that “[a] TIA is essentially a loan from the landlord for additional allowance that the tenant is required to pay back over the life of their lease term” and that a TIA

⁷¹ Rothstein, Matthew “Even With Growing Rents, Tenant Improvement Allowances Are Eating Into Landlord Margins,” BISNOW <https://www.bisnow.com/national/news/office/tenant-improvements-outweighing-rent-growth-smaller-margins-99738>.

⁷² Rothstein, Matthew “Even With Growing Rents, Tenant Improvement Allowances Are Eating Into Landlord Margins,” BISNOW <https://www.bisnow.com/national/news/office/tenant-improvements-outweighing-rent-growth-smaller-margins-99738>.

⁷³ Deposition of James Raisher, dated March 18, 2020, pp. 92-94.

⁷⁴ Deposition of James Raisher, dated March 18, 2020, p. 94.

⁷⁵ Expert Opinion Report of James Raisher, dated January 31, 2020, p. 2.

⁷⁶ Deposition of James Raisher, dated March 18, 2020, pp. 107-108.

⁷⁷ Deposition of James Raisher, dated March 18, 2020, p. 108.

⁷⁸ Deposition of James Raisher, dated March 18, 2020, p. 82.

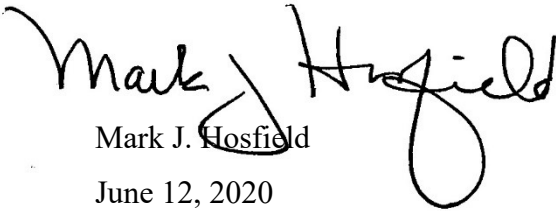
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is “added to the total rent due at an interest rate the landlord charges and divided by the number of months in the lease term” is unreliable.⁷⁹

My report, with supporting exhibits, is contained herein, and presents a summary of my opinions and the bases and reasons therefore as of this date. To the extent any additional information is produced by either party, I will be prepared to incorporate any such additional information into my report, or otherwise to amend or supplement my report as appropriate.

This report is to be used only for the purpose of this litigation and may not be published or used for any other purpose without prior written consent.

By:


Mark J. Hosfield
June 12, 2020

⁷⁹ Expert Opinion Report of James Raisher, dated January 31, 2020, p. 2.

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Mark J. Hosfield is a Principal at Davis & Hosfield Consulting LLC. His practice is focused on providing consulting and expert witness assistance to clients and counsel in commercial disputes. A former Controller and Vice President of Finance, he has financial management and operational experience in industry as well. Mark has extensive experience developing damage theories and performing analyses involving lost profits, economic damages, incremental profits, fixed and variable costs, reasonable royalties, price erosion, unjust enrichment, business valuations, discounted cash flows, lost compensation, business interruption, construction claims, and prejudgment interest. He has issued expert reports reflecting his professional opinions in these respective areas.

Mark has testified as an expert witness in both state and federal court at deposition, trial and arbitration. He has worked on behalf of both plaintiffs and defendants in disputes, including:

- Accounting and GAAP Issues
- Antitrust
- Breach of Contract
- Construction Cost and Delay Claims
- Class Actions
- Employment Agreement Disputes
- Employment Discrimination
- Fraud and Financial Misrepresentation
- Patent, Trademark and Copyright Infringement
- Post-Acquisition Disputes
- Securities Account Damages
- Wrongful Death
- Valuation

Mark has provided financial consulting services in a variety of industries including, but not limited to, consumer products, computer hardware and software, construction, financial institutions, insurance, health care, manufacturing, pharmaceuticals, real estate, retail, securities and transportation. He also has experience in management consulting, specifically for construction project management and construction claims. Mark has designed and developed integrated scheduling and cost management systems for controlling projects as well as for performing delay and productivity analyses.

Employment

Davis & Hosfield Consulting LLC - *Principal*, June 2003 – Present

KPMG LLP – Forensics Practice / Dispute Analysis Services - *Office Coordinating Partner*, 2002 – 2003

Arthur Andersen LLP – Claims & Disputes Practice - *Partner*, 1997 – 2002

Coopers & Lybrand LLP – Financial Advisory Services / Litigation & Claims Services Practice - *Partner-in-Charge*, Midwest Region, 1995 – 1997, *Chicago Practice Leader*, 1994 – 1997, *Partner*, 1992 – 1994, *Manager*, 1987 – 1992

Coopers & Lybrand LLP – Management Consulting Services - *Manager*, 1986 – 1987, *Supervising Consultant*, 1985 - 1986, *Consultant*, 1983 - 1985

Kretschmar Brands, Inc. – *Vice President of Finance and Controller*, 1981 – 1983, *Manager*, 1980

Educational Background

Masters of Management - Northwestern University Kellogg Graduate School of Management, Finance, Accounting and Operations Management, 1980

Bachelor of Science - University of Illinois at Urbana – Champaign, Secondary Education – Mathematics, and Teaching Minor in Physics, 1978

Accounting Coursework - Southern Illinois University at Edwardsville, evening studies, additional accounting and business law coursework, 1980 –1982

Professional Certifications

- Certified Public Accountant – Licensed, State of Illinois
- Certified Management Accountant

Professional Affiliations

- American Institute of Certified Public Accountants
- Institute of Management Accountants
- Illinois CPA Society
- American Bar Association (Associate)
- Economic Club of Chicago

Publications

- *Proving and Pricing Construction Claims*, (Contributing Author), John Wiley & Sons, NY, 1990, Second Edition 1996
- *Environmental Dispute Handbook*, (Contributing Author), John Wiley & Sons, NY, 1991

Teaching Experience

- Accounting Principles I and Accounting Principles II, Mallinkrodt College, Wilmette IL, 1986
- Guest Lecturer, J.L. Kellogg Graduate School of Management, for Professor Carla Hayne, 1990 – 1993, Financial analysis D41
- Various Seminars at Coopers & Lybrand LLP
- Conducting a Successful Engagement, Arthur Andersen LLP, 1999

Speeches and Seminars

- Choosing an Estimating System, Illinois CPA Society Construction Contractors Committee annual seminar
- Pricing Damages from a Construction Failure, Construction Litigation Super conference
- ITT Kent College of Law, Presentation of a construction claims in a mock trial
- Proving and Pricing Construction Claims, Construction Litigation Super conference
- Representing the Sophisticated Owner, Construction Litigation Super conference
- Designing and Using Project Management Systems, Metier Management Systems Seminars
- Contingent Environmental Liabilities, Wisconsin CPA Society and Wisconsin Bar Association
- Financial Analysis in Litigation, Missouri Bar Association Seminar
- Minimizing Environmental Costs for the 90's, National Association of Accountants for Cooperatives
- Effective Expert Witness Testimony, American Bar Association, Committee on Corporate Counsel, February 1999

- How to Find, Use and Defend Against the Expert Witness, American Bar Association, Franchising Without Borders, October 2000
- High Tech Experts in High Tech Trials, Legal Works 2000, Glasser Legal Works, October 2000, April 2001
- Damages: Measure for Measure, Really? Representing Estate and Trust Beneficiaries and Fiduciaries 2016, American Law Institute Continuing Legal Education, Chicago, Illinois, July 8, 2016

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>Match Group, LLC v. Bumble Trading, Inc., Bumble Holding, Ltd., Badoo Trading Limited, Badoo Limited, Badoo Software Limited, and Badoo Technologies Limited</u> Case No. 6:18-cv-00080-ADA-JCM	U.S. District Court for the Western District of Texas Waco Division	Cooley LLP	Patent Infringement	Report: 2020
<u>American Guardian Warranty Services, Inc. and American Guardian Funding Corporation v. JCR-Wesley Chapel, LLC; Jesus Rosario; Cynthia Rosario; and Automobile Protection, Inc.</u> Case No. 16-cv-11407	U.S. District Court Northern District of Illinois, Eastern Division	Konicek & Dillion, P.C.	Breach of Contract	Dep: 2020 Report: 2019
<u>The Trustees of Columbia University in the City of New York v. Symantec Corporation</u> Case No. 3:13-cv-00808-MHL	U.S. District Court for the Eastern District of Virginia Richmond Division	Quinn Emanuel LLP	Patent Infringement	Dep: 2020 Report: 2019
<u>Midwest Real Estate Investment Company, Atlantic Municipal Corporation, and Wheeler Financial, Inc. v. Robert A. Palasz, CPA</u> Case No. 16 L 12434	Circuit Court of Cook County, Illinois County Department, Law Division	Swanson, Martin & Bell LLP	Fraud	Dep(2): 2019 Report: 2019
<u>Bradley Bakotic and Joseph Hackel v. Bako Pathology LP and BPA Holding Corp.</u> Case No. N17-C-12-337 WCC	Superior Court of the State of Delaware	Jackson Lewis P.C.	Breach of Contract	Trial: 2020 Dep: 2019 Report: 2019
<u>Stericycle, Inc. v. ROA, Inc., Lawrence E. Platt, ROA Services, Inc. and Kevin L. Platt</u> Case No. 13 CH 2223	Circuit Court of Cook County, Illinois County Department, Chancery Division	K&L Gates	Breach of Contract	Dep(2): 2019 Report: 2019
<u>Midwest Material Management, LLC v. Beverly Materials, LLC; Green Soils Management, LLC; Plote Construction, Inc.; and Thelen Sand & Gravel, Inc.</u> Case No. 16 L 11440	Circuit Court of Cook County, Illinois County Department, Law Division	Freeborn & Peters LLP	Breach of Contract	Dep: 2019 Report: 2019
<u>Exelon Business Services Company, LLC v. Pelco Structural, LLC</u> Case No. 1:16-cv-00611	U.S. District Court for the Northern District of Illinois, Eastern Division	Exelon Law Department	Breach of Contract Breach of Warranty	Trial: 2019 Dep: 2018 Report: 2018
<u>Optimus Hospitalists & Pediatric Subspecialists, Ltd d/b/a Midwest Neoped Associates, Ltd. v. Franciscan Alliance, Inc. d/b/a Franciscan St. James Health f/k/a Sisters of St. Francis Health Services, Inc. d/b/a St. James Hospital and Health Centers</u> Case No. 16 cv 07760	U.S. District Court for the Northern District of Illinois Eastern Division	Cassiday Schade LLP	Breach of Contract	Dep: 2019 Report: 2019
<u>Stone Brewing Co., LLC v. MillersCoors LLC</u> Case No. 3:18-cv-00331-BEN-LL	U.S. District Court Southern District of California	Wilmer Cutler Pickering Hale and Dorr LLP	Trademark Infringement	Dep: 2019 Report(2): 2019

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>SecurityPoint Holdings, Inc.</u> v. The United States of America Case No. 1:11-cv-00268-EGB	U.S. District Court of Federal Claims	Sheppard Mullin Richter & Hampton LLP	Patent Infringement	Report(2): 2019
State of Illinois ex rel. Kenny Gilman, Kevin Reynolds, and Jennifer Bennett v. <u>Fieldturf USA, Inc., Fieldturf, Inc., Fieldturf Tarkett, and Tarkett</u> Case No. 2017-L-006277	Circuit Court of Cook County, Illinois County Department, Law Division	Winston & Strawn LLP	General Commercial Dispute	Dep: 2019 Report: 2019
<u>Consultants in Pathology, S.C.</u> v. Kalisha Hill, M.D. AHLA DRS: Claim #4273	American Health Lawyers Association LaPorte County, Indiana	McDonald Hopkins LLC	Breach of Contract	Arbitration: 2019 Report: 2019
North Avenue Group Holdings, LLC and Redstone M&A Group, LLC v. <u>LaSalle Capital Group II-A, L.P. and LaSalle Capital Group Partners II-A, LLC</u> Case No. 1:18-cv-03659-AT	U.S. District Court Northern District of Georgia, Atlanta Division	Winston & Strawn LLP	Breach of Contract	Dep: 2019 Report: 2019
<u>Charles C. Piano, Jr., et al.</u> v. Estate of Alex A. Piemonte, Jr. Case No. 15 CH 1138	Circuit Court of the Nineteenth Judicial Circuit, Lake County, Illinois, Chancery Division	Latimer LeVay Fyock LLP	Breach of Fiduciary Duty	Dep: 2019 Report: 2019
Aaron Brett Tucker, Irina Tucker, C.J.L.E, LLC, and A.B.I.T., LLC v. <u>US Foods, Inc. and USF Propco I, LLC</u> Case No. 5:18-cv-00239-SLP	U.S. District Court Western District of Oklahoma	Baker & Hostetler LLP	General Commercial Dispute	Report: 2019
<u>Illinois Mine Subsidence Insurance Fund</u> v. Union Pacific Railroad Company Case No. 3:17-cv-3199-SEM-TSH	U.S. District Court for the Central District of Illinois, Springfield Division	Tressler LLP and The Quinlan Law Firm	Analysis of Merger Damages from Coal Mine Subsidence	Trial: 2019 Dep: 2018 Report: 2018
<u>Flexible Steel Lacing Company</u> v. Conveyor Accessories, Inc. Case No. 1:17-cv-05540	U.S. District Court for the Northern District of Illinois Eastern Division	Hinshaw & Culbertson LLP	Trade Dress Infringement	Report (2): 2019, 2018
<u>Concrete Structures/Sachi, J.V.</u> v. Clark/Bulley/OVC/Powers, A Joint Venture; et.al. Case No. 01-18-0000-5932	American Arbitration Association	Laurie & Brennan, LLP	Construction Litigation	Trial: 2019 Dep: 2019 Report: 2018
EISAI Co., Ltd. v. <u>Abbvie Biotechnology Ltd and Abbvie GK</u> ICC Case No. 23415/MK	International Chamber of Commerce International Court of Arbitration	Winston & Strawn LLP	Breach of Contract	Trial: 2018 Report: 2018
Rachelle Baker and Jason Dittmann, individually and on behalf of others similarly situated v. <u>Equity Residential Management, L.L.C., and EQR-Walden Park, LLC</u> Case No. 18-cv-11175 PBS	U.S. District Court District of Massachusetts	Baker & Hostetler LLP	General Commercial Dispute	Dep: 2018 Report: 2018

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
DTN, LLC, f/k/a Telvent DTN, LLC v. <u>Pioneer Hi-Bred International, Inc.</u> Case No. 1:18-cv-00384-LPS	U.S. District Court for the District of Delaware	Faegre Baker Daniels LLP	Tortious Interference	Report: 2018
J&B Sign, Inc. and Chicago Title Land Trust Company v. <u>Commonwealth Edison Company</u> Case No. 11 CH 36912	Circuit Court of Cook County, Illinois County Department Chancery Division	Locke Lord LLP	Breach of Contract	Dep: 2018 Report: 2018
<u>SS&C Technologies, Inc.</u> v. Bradley Rossa and Clearwater Analytics, LLC Case No. 2015-CH-15891	Circuit Court of Cook County, Illinois County Department, Chancery Division	Latham & Watkins	Trade Secret	Dep: 2018 Report: 2018
Foreign Trade Corporation d/b/a Technocel v. <u>Otter Products, LLC</u> , <u>Tessco Technologies, Inc.</u> , <u>Nite Ize, Inc.</u> , Brightstar Corporation and Ingram Micro Case No. 1:14-cv-03133-RPM	U.S. District Court for the District of Colorado	Barnes & Thornburg LLP	Anti-Trust Dispute	Report (3): 2018
<u>Laveraneus Coles, et al.</u> v. Chuhak & Tecson, P.C., Gary Stern, Jeanne Kerkstra, David Shiner, and Lindsey Markus Case No. 18 L 1095	Circuit Court of Cook County, Illinois County Department, Law Division	Konicek & Dillon, P.C.	General Commercial Dispute	Report: 2018
<u>Debra F. Ruderman, Individually and as Trustee of the Debra Freed Ruderman Declaration of Trust</u> v. Laurance H. Freed and DDL, LLC Case No. 1:14-cv-09079	U.S. District Court for the Northern District of Illinois Eastern Division	Baker & Hostetler LLP	Fraud	Dep: 2018 Report: 2018
<u>Amdocs (Israel) Limited</u> v. Openet Telecom, Inc. and Openet Telecom Ltd Case No. 1:10cv910 (LMB/TRJ)	U.S. District Court Eastern District of Virginia Alexandria Division	Wilmer Cutler Pickering Hale and Dorr LLP	Patent Infringement	Trial: 2018 Dep: 2017, 2011 Report (3): 2017, 2011
GJM LLC, d/b/a KUMFY TAILZ v. <u>Bankier Companies, Inc.</u> Case No. 2014-L-005148	Circuit Court of Cook County, Illinois County Department, Law Division	The Howard Law Firm LLC	Breach of Contract	Dep: 2018 Report: 2018
Nina Greene and Gerald Greene v. <u>Sears Protection Company and Sears Roebuck and Co.</u> Case No. 1:15-cv-02456	U.S. District Court for the Northern District of Illinois	Baker & Hostetler LLP	Class Action Dispute	Dep: 2017 Report: 2017
Finjan, Inc., v. <u>Symantec Corp.</u> Case No. 4:14-cv-02998-HSG	U.S. District Court for the Northern District of California Oakland Division	Quinn Emanuel LLP	Patent Infringement	Dep: 2017 Report: 2017
Federal Deposit Insurance Corporation v. <u>Chicago Title Insurance Company</u> , <u>Chicago Title and Trust Company</u> , and <u>Jo Jo Real Estate Enterprises, d/b/a Property Valuation Services</u> Case No. 1:12-cv-05198	U.S. District Court for the Northern District of Illinois	Fidelity National Law Group	Breach of Contract and Breach of Fiduciary Duty	Trial: 2017 Dep: 2016 Report: 2015

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Sprint Communications Company L.P., et al. v. <u>COX Communications, Inc., et al.</u> Case No. 1:12-487 SLR	U.S. District Court for the District of Delaware	Winston & Strawn LLP	Patent Infringement	Dep (2): 2017, 2016 Report (2): 2017, 2016
<u>Enbridge Energy Limited Partnership</u> v. Oldcastle APG South, Inc. and Village of Romeoville Case No. 11 L 0727	Circuit Court for the Twelfth Judicial District Circuit Will County, IL	Sidley & Austin LLP	Environmental Liability	Trial: 2017 Dep: 2015 Disclosure: 2015
Howard Samuels, as Assignee/Trustee of the TAG Creditor's Trust f/k/a The American Group of Constructors, Inc. v. <u>BP Products North America, Inc.</u> Case No. 01-15-0003-9125	American Arbitration Association	Greensfelder, Hemker & Gale, P.C.	Breach of Contract and Business Valuation	Trial: 2017 Dep: 2016 Report (2): 2016
Stryker Sales Corporation v. <u>Johnny McNany and Integra Lifesciences Corporation</u> Case No. 15-cv-01110-JTN-ESC	U.S. District Court for the Western District of Michigan	Morgan, Lewis & Bockius LLP	Trade Secret	Dep: 2016 Report: 2016
Mark A. Barry, MD v. <u>Medtronic, Inc.</u> Case No. 1:14-cv-00104-RC	U.S. District Court for the Eastern District of Texas, Beaumont Division	Greenberg Traurig LLP	Patent Infringement	Trial: 2016 Dep: 2016 Report: 2016
<u>Play Beverages, LLC and CirTran Beverage Corp.</u> v. Playboy Enterprises International, Inc. Jimmy Esebag, United Licensing Group, Inc. Ron Coopersmith, RLC Partners, LLC, Redi FZE and Paul Levin Case No. 2012-L-012181	Circuit Court of Cook County, Illinois County Department, Chancery Division	Richards Brandt Miller Nelson	Breach of Contract	Trial: 2016 Dep: 2015 Report (2): 2015
<u>Solargenix Energy, LLC</u> v. Acciona Solar Energy LLC, Acciona Energia, S.A., Acciona Solar Power, Inc., Acciona Energy North America Corporation, and Acciona, S.A Case No. 14-L-10618	Circuit Court of Cook County, Illinois, County Department, Law Division	Sidley & Austin LLP	Breach of Contract and Breach of Fiduciary Duty and Business Valuation	Trial: 2016 Dep: 2015 Report (2): 2015
CNH Industrial America LLC v. <u>Jones Lang LaSalle Americas, Inc.</u> Civil Case No. 2:15-cv-00981-JPS	U.S. District Court for the Eastern District of Wisconsin	Barnes & Thornburg LLP	Breach of Contract	Trial: 2016 Report: 2016
<u>Mary M. Shannon, et al.</u> v. William O'Malley, et al. Case No. 11 L 2261 Case No. 11 L 914	Circuit Court of Cook County, Illinois County Department, Law Division	Johnson & Bell, Ltd	Breach of Contract	Dep: 2016 Report: 2016
The Scoular Company, v. <u>Ceres Global AG Corp. and Riverland AG Corp.</u> Case No. 14-CV-01881	U.S. District Court for the District of Minnesota	Bassford Remele	Breach of Contract - Valuation	Dep: 2016 Report: 2016

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>Beef Products, Inc., BPI Technology, Inc. and Freezing Machines, Inc.</u> v. American Broadcasting Companies, Inc., ABC News, Inc., Diane Sawyer, Jim Avila, David Kerley, Gerald Zirnstein, Carl Custer, and Kit Foshee Case No. 12-292	State of South Dakota in the County of Union First Judicial Circuit	Winston & Strawn LLP	Lost Earnings and Business Value Defamation	Dep: 2016 Report (2): 2016
Howard Labkon v. <u>General Iron Marilyn Labkon, Mark Labkon and Adam Labkon</u> Case No. 01-5-0002-4103	American Arbitration Association	Goldberg Kohn LLP	Fraud Investigation and Breach of Contract	Trial: 2016 Report: 2016
<u>The Bureaus Inc.</u> v. James Janousek Case No. 11 CH 19317	Circuit Court of Cook County, Illinois, County Department, Chancery Division	Akerman LLP	Breach of Contract and Trade Secrets	Trial: 2016 Dep: 2013 Report: 2013
Legat Architects, Inc., an Illinois Corporation v. <u>Scottish Rite Cathedral Association of Chicago, an Illinois Corporation, and Unknown Others and Non-Record Claimants</u> Case No. 10 CH 001534	Circuit Court of the Eighteenth Judicial Circuit DuPage County, Illinois Chancery Division	Stein Ray LLP	Breach of Contract	Dep: 2016 Report (2): 2015, 2013
Thomas Mervyn v. <u>Atlas Van Lines, Inc. and ACE World Wide Moving & Storage Co., Inc.</u> Case No. 13-cv-03587	U.S. District Court for the Northern District of Illinois	Hinshaw & Culbertson LLP	Class Action	Affidavit: 2016
James Janousek, individually and on behalf of Bureaus Investment Group, LLC v. <u>Michael Slotky, Burton Slotky, Bureaus Investment Group LLC and Bureaus Investment Group III LLC</u> Case No. 09 CH 22216	Circuit Court of Cook County, Illinois County Department Chancery Division	Akerman LLP	Valuation Litigation	Trial: 2015 Dep: 2015 Report: 2015
<u>Bureaus Investment Group, LLC, an Illinois limited liability company and Bureaus Investment Partners II, an Illinois general partnership</u> v. James Janousek Case No. 11 CH 36871	Circuit Court of Cook County, Illinois County Department, Chancery Division	Shaw Fishman Glantz & Towbin LLC	Breach of Contract	Dep: 2015 Report: 2015
Marnie Hammel v. Marsh USA, Inc and <u>Marsh & McLennan Companies, Inc.</u> Case No. 1:14-cv-00943-CKK	U.S. District Court for the District of Columbia	Winston & Strawn LLP	Employment Discrimination	Dep: 2015 Report: 2015
<u>Amcor Flexibles, Inc.</u> v. Fresh Express, Inc. Case No. 3:14-cv-01025-LB	U.S. District Court for the District of California	Hinshaw & Culbertson LLP	Breach of Contract	Report: 2015
Daisy, Inc. v. <u>Pollo Operations, Inc., Edward Priore and John Does 1-10</u> Case No. 2:14-cv-00564-SPC-CM	U.S. District Court Middle District of Florida	Akerman LLP	Class Action Dispute	Report: 2015
Anthony Banaszak v. <u>CitiMortgage, Inc.</u> Case No. 13-cv-13710	U.S. District Court for the Eastern District of Michigan Northern Division	Mayer Brown LLP	SCRA Act Class Action Dispute	Report: 2015

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
King Koil Licensing Co, Inc. v. <u>Roger B. Harris, et al.</u> Case No. 11 L 3020, 11 L 2984	Circuit Court of Cook County, Illinois, County Department, Law Division	Hinshaw & Culbertson LLP	Legal Malpractice	Trial: 2015 Dep: 2015 Report (2): 2015, 2014
<u>Kristopher Konrad</u> v. Annaly Management Company LLC and Annaly Capital Management, Inc. Case No. 01-14-0001-2748	American Arbitration Association	Baker & Hostetler LLP	Breach of Contract	Trial: 2015 Report: 2015
Heartland Dental Care, Inc. v. <u>Mortenson Family Dental Center, Inc. and Mortenson Family Dental Holdings</u> Case No. 11-L-20	Circuit Court for the Fourth Judicial Circuit of Illinois Effingham County, Effingham, Illinois	Lynch, Cox, Gilman & Goodman P.S.C.	Breach of Contract	Report (2): 2015, 2014
Raymond Wray v. <u>CitiMortgage, Inc.</u> Case No. 3:12-3628-CMC	U.S. District Court For the District of South Carolina, Columbia Division	Mayer Brown LLP	SCRA Act Class Action Dispute	Dep: 2014 Report (2): 2014, 2013
<u>Hendrickson USA, L.L.C.</u> v. SKF USA, Inc. Case No. 2013CV01170	In the Court of Common Pleas Stark County, Ohio	Winston & Strawn LLP	Contract Dispute	Disclosure: 2014
<u>Gillespie Community Unit School District No. 7</u> v. Union Pacific Railroad Company Case No. 2009-L-22	Circuit Court of the Seventh Judicial Circuit Macoupin County, Illinois	Swanson Martin & Bell LLP	Analysis of Merger Damages from Coal Mine Subsidies	Dep (2): 2017, 2014 Affidavit: 2014 Report (2): 2017, 2014
E.K. Shaw, et al. v. <u>The Northern Trust Company, et al.</u> Case No. 07 CH 24749	Circuit Court of Cook County, Illinois County Department, Chancery Division	Sidley & Austin LLP, Jenner & Block LLP	Trust & Estate and Business Valuation	Trial: 2014 Dep (2): 2014, 2012 Report (2): 2012, 2011
<u>Alcatel-Lucent USA, Inc.</u> v. ThinkFire USA, Ltd. Case No.: 50 133 T 00714 12	American Arbitration Association	Quinn Emanuel LLP	Breach of Contract and Patent Infringement	Trial: 2014 Report: 2014
Robert H. Goodman, Saturn Southwest Florida and Saturn Holding Company v. <u>Deloitte & Touche LLP</u> Case No. 10-CA-001249	Court of the Twentieth Judicial Circuit in and for Lee County, Florida	Sidley & Austin LLP	Breach of Contract and Auto Dealership Valuation	Dep: 2014 Report: 2013
<u>AMW Latin America, Inc.</u> v. PLR IP Holdings, LLC and Trade Financial Solutions Case No. 50-133-T-00491-12	International Centre for Dispute Resolution International Division of the American Bar Association	Bassford Remele	Breach of Contract	Trial: 2013 Report: 2013
Dr. George Frey, M.D. v. Warsaw Orthopedic, Inc. and <u>Medtronic Sofamor Danek USA, Inc.</u> Case No. 1:11-cv-00767-RPM	U.S. District Court, District of Colorado	Kirkland & Ellis LLP	Breach of Contract	Dep: 2013 Report (3): 2014, 2013

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
C. Geoffrey Hampson, Christopher Hampson and Hampson Equities, Ltd., Claimants, v. <u>Live Current Media, Inc. and David Jeffs, Respondents, and Live Current Media, Inc., Also as Nominal Respondents</u> Case No. 1260002566	Jams Arbitration	Hinshaw & Culbertson LLP	Breach of Contract	Trial: 2013 Dep: 2013 Report (3): 2013
Federal Trade Commission v. <u>Consumer Health Benefits Association, et al.</u> Case No. CV-10-3551	U.S. District Court for the Eastern District of New York	Katten Muchin Zavis & Rosenman LLP	Consumer Protection Act	Dep: 2013 Report: 2013
Marc S. Kirschner (trustee for Le-Nature's Liquidation Trust) v. <u>Marshall Financial, Inc. and Marshall Investments Corporation</u> Case No. 08-cv-1518	U.S. District Court, Western District of Pennsylvania	Faegre Baker Daniels LLP	Fraud, Breach of Fiduciary Duty	Report: 2013
<u>Uthe Technology Corporation</u> v. Aetrium, Inc., Harry Allen, et al., Case No. 3:95-cv-02377-WHA	U.S. District Court for the Northern District of California	Wildman Harrold Allen & Dixon	Lost Earnings	Dep: 2013 Report (2): 2013
Constantine Frantzides, MD. PH.D and Chicago Institute of Minimally Invasive Surgery, Ltd v. <u>Northshore University Healthsystem Faculty Practice Associates, Northshore University Healthsystem, Mark Talamonti, M.D. and Illinois Collection Services, Inc.</u> Case No. 2011 L 6090	Circuit Court of Cook County, Illinois, County Department, Law Division	Winston & Strawn LLP	Breach of Contract	Dep: 2013 Report: 2013
<u>Google, Motorola Mobility and General Instrument Corporation</u> v. Tivo, Inc. Case No. 5:11-CV-53-JRG	U.S. District Court for the Eastern District of Texas	Quinn Emanuel LLP	Patent Infringement	Dep: 2013 Report: 2013
<u>Heery International, Inc., E.R. Mitchell & Company d/b/a Heery Mitchell a joint venture</u> v. DeKalb County School District, Georgia Case No. 07CV2532-3	Superior Court of DeKalb County State of Georgia	DLA Piper	Construction Litigation	Dep: 2012 Report (2): 2012
Elizabeth Arden, Inc. v. <u>The Merchant of Tennis, Inc., U.S. Merchants Financial Group, Inc., and Jeff Green</u> Case No. CV-10-9949-PA-AGR	U.S. District Court for the Central District of California Western Division	Affeld Grivakes Zucker LLP	Breach of Contract	Report: 2012
Sandy Judd, Tara Herivel and Columbia Legal Services and plaintiff class v. <u>American Telephone and Telegraph Company</u> and T-Netix, Inc. Case No. 00-2-17565-5 SEA	Superior Court of Washington for King County	Sidley & Austin LLP, Schiff Hardin	Class Action Dispute and TCPA	Dep: 2012 Report: 2012
<u>Center Partners, Ltd, et al.</u> v. Urban Shopping Centers, L.P. et al. Case No. 04 L 012194	Circuit Court of Cook county, Illinois County Department, Law Division	Kirkland & Ellis LLP	Breach of Duty Fiduciary and Business Valuation	Dep: 2012 Report (4): 2014, 2013, 2011

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Steven I. Valfer, M.D. v. <u>Evanston Northwestern Healthcare</u> Case No. 07 L 2782	Circuit Court of Cook County, Illinois, County Department, Law Division	Winston & Strawn LLP	Breach of Contract	Report: 2012
Snowstorm Acquisition Corporation v. <u>Tecumseh Products Company, AlixPartners, LLP, AP Services LLC, and James Bonsall</u> Case No. 009-866-SLR	U.S. District Court for the District of Delaware	K&L Gates LLP	Post-Acquisition Disputes	Dep: 2012 Report: 2012
<u>The Freedom Family Trust</u> v. Timothy E. Weilandt and McCarthy Duffy, LLP Case No. 10L7612	Circuit Court of Cook County, Illinois	Swanson Martin & Bell LLP	Trust and Breach of Contract	Dep: 2012 Report: 2009
<u>CDW Direct LLC and CDW LLC</u> v. Amy Peterson, Ann Garcia, Rick Dinkins and Nicole Sawa Case No. 10CV2144	State of Wisconsin Circuit Court, Dane County	Perkins Coie LLP	Trade Secret and Employment Agreement	Dep: 2012 Report: 2012
<u>CDW LLC, CDW Direct, LLC</u> and Berbee Information Networks Corporation v. Netch Corporation Case No. 1:10-cv-0530-SEB-DML	U.S. District Court, Southern District of Indiana, Indianapolis Division	Perkins Coie LLP	Trade Secret and Employment Agreement	Dep: 2011 Report: 2011
Tegant Alloyd Brands, Inc. v. <u>The Merchant of Tennis, Inc.</u> Case No. 08 C 50041	U.S. District Court, Northern District of Illinois, Western Division	Wildman Harrold Allen & Dixon	Breach of Contract	Dep: 2011 Report: 2011
<u>Randall S. DeGeer</u> v. M. Scott Gillis, Joseph R. Shalleck and Leroy J. Mergy Case No. 09 cv 06974	U.S. District Court, Northern District of Illinois, Eastern Division	Canel Davis & King	Breach of Contract	Dep: 2011 Report: 2011
Alexsam, Inc. v. <u>UnitedHealth Group Incorporated, United HealthCare Services, Inc., Exante Bank, Inc. and Exante Financial Services, Inc.</u> Case No. 2:07-cv-00512-CE	U.S. District Court for the Eastern District of Texas Marshall Division	Fulbright & Jaworski LLP	Patent Infringement	Report (2): 2011
Laurel Center Group v. <u>DSW, Inc.</u> Case No. BC405487	Superior Court of the State of California for the County of Los Angeles Central District	Valorem Law Group	Breach of Contract	Trial: 2011 Dep: 2011 Disclosure: 2011
Dr. Sining Mao, Western Digital Corp and Western Digital Technologies v. <u>Seagate Technology LLC</u> Case No. 65 160 00129 07	American Arbitration Association	Bassford Remele	Trade Secret	Trial: 2011 Report (2): 2010
Carl Zeiss Vision GMBH and Carl Zeiss Vision International GMBH v. <u>Signet Armorlite, Inc. and related companies</u> Case No. 09 CV 0657	U.S. District Court for the Southern District of California	Ice Miller LLP	Patent Infringement	Trial (2): 2011, 2010 Dep: 2009 Report (4): 2011, 2009

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Ms. Lyndsey M.D. Olson v. <u>Citibank, et al.</u> Case No. 0:10-cv-02992-PAM-JJK	U.S. District Court for the District of Minnesota	Mayer Brown LLP	SCRA Act Class Action Dispute	Report: 2011
Michael N. Kreiger and Arthur P. Kreiger, as Trustee for the Kreiger Sycamore Trust v. <u>Robert T. Boey</u> Case No. 1:10cv910 (LMB/TRJ)	Circuit Court of the Sixteenth Judicial Circuit, DeKalb County, IL	Hinshaw & Culbertson LLP	Breach of Contract	Trial: 2011 Report: 2009
<u>Ellman Holdings (Baird)</u> v. Alan Ellman and Jon Garito	American Arbitration Association	Winston & Strawn LLP	Post-Acquisition Dispute	Trial: 2011 Report: 2011
Northwest Product Design Group v. <u>Homax Products, Inc.</u> Case No. 07-2-00040-9	Superior Court of Washington In and For Whatcom County	Greer, Burns & Crain, Ltd.	Breach of Contract	Dep: 2010 Report: 2010
<u>Viskase Companies, Inc.</u> v. World Pac International, AG et al. Case No. 09 C 5022	U.S. District Court, Northern District of Ohio, Eastern Division	Jenner & Block LLP	Patent Infringement	Dep: 2010 Report: 2010
Triangle Restaurants, Inc., Kareco, Inc. Dikran Karek, and Lozik Karek v. <u>ERP Operating Limited Partnership, First American Title Insurance, et al.</u> Case No. EC 050081	Superior Court of the State of California for the County of Los Angeles North Central District - Burbank	Wildman Harrold Allen & Dixon	Breach of Contract	Dep: 2010 Disclosure: 2010
<u>Empire Today, LLC</u> v. National Floors Direct, Inc. et al. Case No. 1:08-CV-11999-JLT	U.S. District Court District of Massachusetts Boston Division	Wildman Harrold Allen & Dixon	Trade Secret	Trial: 2010 Report: 2010
Emerald Casino, Inc. Debtor: Frances Gecker Trustee v. <u>Donald Flynn and others</u> Case No. 08 B 22977 08 A 00972	U.S. Bankruptcy Court for the Northern District of Illinois Eastern Division	K&L Gates LLP	Valuation Litigation	Dep: 2010 Report: 2010
The Estate of William Bass, Deceased, Edward Bass, Lyle Streicher and Northwestern Medical Faculty Foundation v. <u>Melvin L. Katten, Katten Muchin Zavis & Rosenman, et al.</u> Case No. 04 L 4640	Circuit Court of Cook County, Illinois, County Department, Law Division	Williams Montgomery & John Ltd.	Trust & Estate and Legal Malpractice	Dep: 2010 Report: 2010
<u>Learning Curve Brands, Inc.</u> v. Munchkin, Inc. Case No. 3:09-cv-416	U.S. District Court for the Western District of Wisconsin	Michael Best & Friedrich LLP	Patent Infringement	Dep: 2010 Report: 2010
Alex Trevino, et al. v. <u>Wisconsin Electric Power Company, Associated Electric & Gas Insurance Services, Energy Insurance Mutual Limited, United States Fire Protection, Ace American Insurance and ABC Insurance</u> Case No. 09 CV 002218	State of Wisconsin, Circuit Court, Milwaukee County	Patton & Ryan LLC	Personal Injury	Dep: 2010 Report: 2010
Kevin M. Moore v. <u>Exelon Corporation</u> and KHB Group Case No. 04 L 13071	Circuit Court of Cook County, Illinois, County Department, Law Division	Pugh, Jones, Johnson & Quandt	Breach of Contract	Dep: 2010 Report: 2010

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Huizenga Managers Fund, LLC v. <u>A.R. Thane Ritchie, et al.</u> Case No. 07 CH 09626	Circuit Court of Cook County, Illinois, County Department, Chancery Division	Sidley & Austin LLP	Breach of Contract and Investment Funds	Trial: 2010 Dep: 2010 Report: 2010
Thomson, Inc. v. <u>Gemstar – TV Guide International, Inc., Gemstar Development Corp., and StarSight Telecast, Inc.</u> Case No. 29D02-0808-PL-001004	State of Indiana Hamilton County Superior Court	Barnes & Thornburg LLP	Breach of Contract and Patent Infringement	Report: 2010
<u>Buetow, et al.</u> v. ALS Enterprises, et al. Case No. 07-CV-03970 (RHK/JJK)	U.S. District Court District of Minnesota	Merchant & Gould P.C.	Class Action Dispute	Report (2): 2010, 2009
Illinois Central Railroad Company, d/b/a Canadian National Railway Company v. <u>Kiewit Western Company</u> and Northeast Illinois Regional Commuter Railroad Corporation, d/b/a Metra/Metropolitan Rail Case No. 04 L 11965	Circuit Court of Cook County, Illinois, County Department, Law Division	SmithAmundsen LLC	Construction Cost Dispute	Dep: 2010 Report: 2009
<u>GSI Commerce Solutions, Inc.</u> v. BabyCenter, LLC	Jams Arbitration	Butler, Fitzgerald, Fiveson & McCarthy P.C.	Breach of Contract	Trial: 2010 Report: 2010
Rebecca R. O'Hair et al. v. <u>The Edgar County Bank & Trust Co.</u> Case No. 2005-CH-32	Circuit Court for the Fifth Judicial Circuit of Illinois, Edgar County, Paris, Illinois	Richard L. James - Attorney at Law	Breach of Contract and Investment Trust	Trial: 2010 Dep: 2009 Report: 2009
<u>Mary Freedom, The Freedom Family Trust</u> v. Forest Knoll Construction, Frankfort Farms LLC, Robert G. Cimo, Jr. Case No. 07 CH 25884	Circuit Court of Cook County Illinois County Department Chancery Division	Swanson, Martin & Bell LLP	General Commercial Dispute	Dep: 2009
<u>Black Flag Brands, LLC</u> v. Bridgeview Aerosol, LLC v. McLaughlin Gormley King Company Case No. 65 181 Y 00257 08	American Arbitration Association	Kirkland & Ellis LLP	Breach of Contract	Trial: 2009 Dep: 2009 Report: 2009
KBA-Giori, North American, Inc. v. <u>Muhlbauer, Inc. and Tema GmbH</u> Case No. 08-cv-34-HCM-FBS	U.S. District Court for the Eastern District of Virginia, Norfolk Division	Brinks Hofer Gilson & Lione	Patent Infringement	Trial: 2009 Dep: 2009 Report: 2009
Appleton Papers Inc. v. <u>Andritz BMB AG, and Andritz, Inc.</u> Case No. 07-CV-1416	State of Wisconsin: Circuit Court: Outagamie County	Michael Best & Friedrich LLP	Breach of Contract	Dep: 2009 Report: 2009
Re-Source America, Inc. v. <u>Corning, Inc.</u> Case No. 07-CV-6048	U.S. District Court Western District of New York	Nixon Peabody LLP	Breach of Contract	Dep: 2008 Report: 2008
<u>Golden Harvest Seeds, Inc.</u> v. Monsanto Company, et al. Cause No: 04CC-003839	Circuit Court of St. Louis County, Missouri	Dorsey & Whitney LLP	Breach of Contract	Report: 2008

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Chicago United Industries, Ltd et al. v. <u>City of Chicago, et al.</u> Case No. 05 C 5011	U.S. District Court, Northern District of Illinois, Eastern Division	City of Chicago's City Corporate Counsel's Office	Vendor Dispute	Dep: 2008 Report: 2008
<u>Michael A. Downs</u> v. Rosenthal Collins Group, LLC, Dreadnought Partners, LLC, Knot LLC, J. Robert Collins, Leslie Rosenthal and Andrew Rosenthal Case No. 04 CH 11729	Circuit Court of Cook County, Illinois County Department, Chancery Division	Sperling & Slater P.C.	Employment Contract Dispute	Trial: 2008 Dep: 2007 Report: 2007
<u>Cooper Tire and Rubber Co.</u> v. John Booth Farese, et al Case No. 3:02cv210-P-A	U.S. District Court for the Northern District of Mississippi Western Division	Smith & Fawer LLC	Securities Stock Drop from Disparagement	Dep: 2008 Report: 2008
Sendtec, Inc., a Delaware Corporation v. <u>Cosmetique, Inc., an Illinois Corporation</u>	U.S. District Court Middle District of Florida Tampa Division	Zuckerman Spaeder LLP	Breach of Contract	Report: 2008
Mohawk Industries, Inc. and Shaw Industries, Inc. v. <u>Interface, Inc.</u> Case No. 4:07-CV-212-HLM	U.S. District Court for the Northern District of Georgia Rome Division	Kilpatrick Stockton LLP	False Marking	Dep: 2008 Report: 2008
<u>The First Years, Inc. and Learning Curve Brands, Inc.</u> v. Munchkin, Inc. Case No. 07-C-0558-C	U.S. District Court, Western District of Wisconsin	Michael Best & Friedrich LLP	Patent Infringement	Dep: 2008 Report: 2008
Transtar Holdings #2, LLC, Claimant v. <u>A.M. Castle & Co.</u> , Respondent Case No. 14 180 Y 00334 08	American Arbitration Association	Schiff Hardin & Waite LLP	Post-Acquisition Dispute	Trial: 2008 Dep: 2008 Report: 2008
<u>Ryan Kavanaugh</u> v. Michael Sitrick, individually and as Trustee of the Michael and Nancy Sitrick Trust; Does 1-20 Case No. BC 359968	Superior Court of the State of California, County of Los Angeles	Bell Boyd & Lloyd LLP, K&L Gates LLP	Fraud Investigation and General Commercial Damages	Trial: 2008 Dep: 2007 Report: 2007
Willamette Management Associates, Inc. v. <u>Robert S. Socol, Scott Levine, Susan Gould, Andrew Ward, and Stout Risius Ross, Inc.</u> Case No. 04 CH 20961	Circuit Court of Cook County, Illinois, County Department Chancery Division	Katten Muchin Zavis & Rosenman LLP	Employment Contract Dispute and Valuation	Dep: 2007 Report: 2007
<u>Dow Agrosciences LLC and University of Florida Research Foundation, Inc.</u> v. Whitmire Micro-Gen Research Laboratories, Inc. Case No. 1:06-cv-1140-DFH-TAB	U.S. District Court Southern District of Indiana, Indianapolis Division	Barnes & Thornburg LLP	Patent Infringement	Dep: 2007 Report: 2007
Lovejoy, Inc. v. <u>Corning Incorporated</u> Case No. 1:04-CV-02405	U.S. District Court for the Northern District of Illinois Eastern Division	Seyfarth Shaw LLP	General Commercial Dispute	Report: 2007
Ben Venue Laboratories, Inc. v. <u>Hospira, Inc.</u> Case No. 1:05 CV 1787	U.S. District Court, Northern District of Ohio, Eastern Division	Marshall Gerstein & Borun LLP	Patent Infringement	Dep: 2007 Report: 2007

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>JDL Development Interests, LLC and Dearborn Maple Venture LLC v. SCI Illinois Services, Inc.</u> Case No. 51 115 Y 00890 06	American Arbitration Association	Wildman Harrold Allen & Dixon	Breach of Contract	Trial: 2007 Dep: 2007 Report: 2007
Cytologix Corporation v. <u>Ventana Medical Systems, Inc.</u> Case No. 01-10178-RWZ, Case No. 00-12231-RWZ	U.S. District Court for the District of Massachusetts	Kirkland & Ellis LLP	Patent Infringement and Antitrust	Dep: 2007 Report: 2007
Gerald Forsythe, Michelle R. Fawcett, Marsha Fournier, Monica Breslow, Melissa S. Forsythe, and John W. Salyer, Jr., Plaintiffs v. <u>Black Hills Corporation, a South Dakota Corporation, Daniel P. Landguth, Everett E. Hoyt, David R. Emery, Mark T. Thi</u> Case No. 04 C 5361	U.S. District Court, Northern District of Illinois, Eastern Division	Davis Graham & Stubbs LLP	Post-Acquisition Dispute	Dep: 2007 Report: 2007
<u>Independent Trust Corporation v. Fidelity National Title Insurance Company of New York</u> Case No. 05 C 05749	U.S. District Court, Northern District of Illinois, Eastern Division	Sperling & Slater P.C.	Fraud Investigation and General Commercial Damages	Dep: 2007 Report: 2007
River Plate Family Partnership, et al. v. <u>Northern Trust Bank of Florida, N.A.</u> Case No. 05-18328	Circuit Court of the 11th Judicial Circuit, in and for Miami Dade County, Florida	Holland & Knight LLP	Securities Account Management Damages	Dep: 2007 Report: 2007
Chethana Chandrupatla, Plaintiff v. <u>Toyota Motor Corporation, Toyota Motor Company, Ltd, Toyota Motor Sales, USA, Inc. Toyota Technical Center, USA, Inc. Higgins Road Sales, Inc. Woodfield Lexus and Kazimierz Koziol</u> Case No. 03 L 008370	Circuit Court of Cook County Illinois, Law Division	Donohue Brown Mathewson & Smyth LLC	Personal Injury Damages	Dep: 2006 Report: 2006
David Conney, M.D., Plaintiff v. <u>The Northern Trust Company, Defendant</u> Case No. 03cv3325	State of Wisconsin, Circuit Court, Dane County	Michael Best & Friedrich LLP	Securities Account Management Damages	Trial: 2006 Report: 2006
Steven J. Shepherd, Daryl W. Shepherd and Douglas R. Wedding v. <u>Galileo International, Inc.</u> Case No. 13 489Y 01313 05	American Arbitration Association	Morgan Lewis & Bockius LLP	Employment Contract Dispute	Trial: 2006 Report: 2006
Michael J. Revord v. <u>One Mezzanine Capital Corporation, f/k/a Banc One Mezzanine Corporation</u> Case No. 05C-02-226 PLA	Circuit Court for New Castle County, Delaware	Winston & Strawn LLP	Employment Contract Dispute	Dep: 2006 Report: 2006

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Jay D. Vanier; Kathleen A. Vanier; and Sharon L. Sperte, Claimants, v. <u>Western Star Ag. Resources, Inc.; Star E-2, LLC; Star G, Inc.; John ("Jack") K. Vanier; Joyce V. Hale; and Jerry D. Vanier and Carole Wells Vanier</u> Case No. CV2004-022592	Arbitration Proceedings Conducted by Order in Maricopa County Arizona Superior Court	Wildman Harrold Allen & Dixon	Valuation Litigation	Report: 2006
<u>American Roller Company, LLC</u> , v. Foster-Adams Leasing, LLP, Foster-Adams LLP, Russell M. Foster, and Larry H. Adams Case No. 05-3014	U.S. District Court, Northern District of Illinois, Eastern Division	Goldberg Kohn Ltd.	Post-Acquisition Dispute and Valuation	Dep: 2006 Report: 2006
American Union Insurance v. <u>Gregory Shepard, Merrick Hayes, and Patrick Busch</u> Case No. 04-CH-11	Court of the Eleventh Judicial Circuit McLean County, State of Illinois	Sidley & Austin LLP	Fraud Investigation and General Commercial Damages	Dep: 2006 Report: 2006
Deborah Eaves, William O'Hara, and David Tegart v. <u>Earthlink, Inc.</u> Case No. 05-CV-97274	Superior Court of Fulton County, State of Georgia	Hunton & Williams LLP	Class Action	Dep: 2006 Report: 2006
<u>Kmart Corporation</u> v. Capital One Bank Case No. 03-0055092-CK	State of Michigan, in the Circuit Court for the County of Oakland	Kirkland & Ellis LLP	Breach of Contract	Dep (2): 2006, 2005 Report: 2005
<u>Olson & Hierl, Ltd.</u> Plaintiff/Counter-Defendant v. Nova Solutions, Inc. Defendant/Counter-Plaintiff Case No. 03 L 1706	Circuit Court of Cook County, Illinois Law Division	Wildman Harrold Allen & Dixon	Legal and Accounting Malpractice	Dep: 2006 Report: 2006
Nahmad, Lankau and Weinberger, P.A. v. <u>Northern Trust Bank of Florida N.A.</u> Case No. 04-21409-CIV-MORENO/Garber	U.S. District Court Southern District of Florida Miami Division	Holland & Knight LLP	Securities Account Management Damages	Trial: 2006 Dep: 2005 Report: 2005
Pomerantz, et al., v. <u>Northern Trust Bank of Florida N.A., et al.</u> Case No. 02-015246	Broward Circuit Court	Holland & Knight LLP	Securities Account Management Damages	Dep: 2005 Report: 2005
<u>Toysrus.com LLC, et al.</u> v. Amazon.com, et al. Case No. PAS-C-96-04	Superior Court of New Jersey Chancery Division Passaic County	Wildman Harrold Allen & Dixon	Contract Dispute	Trial: 2005 Dep: 2005 Report: 2005
Victor Arias, et al. v. <u>Deloitte & Touche LLP, et al.</u> Case No. 1340004477	Jams Arbitration	Sidley Austin Brown & Wood LLP	Valuation	Trial: 2005 Dep: 2005 Report: 2005
<u>E.I. DuPont De Nemours and Company</u> v. Cardinal Health 200, Inc. BBA U.S. Holdings, Inc. and BBA Nonwovens Simpsonville, Inc. Case No. 3:03-0848	U.S. District Court Middle District of Tennessee Nashville Division	Bartlit Beck Herman Palenchar & Scott LLP	Patent Infringement and Contract Dispute	Dep: 2005 Report: 2005

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>J.B. Hunt Transport, Inc.</u> v. BNSF Railway Company Case No. 71 181 Y 00490 04	American Arbitration Association	Crowell & Moring LLP	Contract Dispute	Trial: 2005 Dep: 2005 Report: 2005
EVI U. Chamness v. <u>Northern Trust Bank of Florida</u> Case No. 03-001939-12	Circuit Court of the 17th Judicial Circuit In and For Broward County, Florida	Holland & Knight LLP	Securities Account Management Damages	Dep: 2005 Report: 2005
Christian Turner, et al. v. <u>Equity Residential Properties Trust, ERP Operating Limited Partnership, Equity Residential Properties Management Limited Partnership, and Does 1-100</u> Case No. CV-808619	Superior Court of the State of California for the County of Santa Clara	Luce, Forward, Hamilton & Scripps LLP	Class Action	Dep: 2005 Declaration: 2005
<u>Marsh USA, Inc. and Marsh McLennan Companies, Inc.</u> v. James S. Wylie and Palmer & Cay, Inc. Case No. 03-C-3597	U.S. District Court for the Northern District of Illinois	Winston & Strawn LLP	Employment Contract Dispute	Dep: 2005 Report: 2005
<u>Whirlpool Properties, Inc., and Whirlpool Corp.</u> v. LG Electronics, USA and LG Electronics, Inc. Case No. 1:03-CV-414	U.S. District Court for the Western District of Michigan, Southern Division	Leydig Voit & Mayer Ltd.	Trademark	Dep: 2004 Report: 2004
Grand Vehicle Works Holdings Corporation v. <u>Thomas Frey and Richard Fish</u> Case No. 03 C 7948	U.S. District Court, Northern District of Illinois, Eastern Division	Perkins Coie LLP	Employment Contract Dispute	Dep: 2004 Report: 2004
<u>Bryant H. Prentice III</u> v. Jack Berger, et al. Case No. 00 CH 08930	Circuit Court of Cook County, Illinois, Chancery Division	Lord Bissell & Brook	Real Estate and Contract Dispute	Dep: 2004 Report: 2004
<u>Marsh USA, Inc.</u> v. Kendall Empey and Palmer & Cay, Inc. Case No. 03-CI-05682	Commonwealth of Kentucky, Jefferson Circuit Court, Division Nine	Winston & Strawn LLP	Employment Contract Dispute	Trial: 2004 Dep: 2004 Report: 2004
TTR Enterprises Inc. et al., Claimants v. <u>Deloitte & Touche, LLP, et al. Respondents</u> Case No. 11 Y 136002122	Arbitration	Sidley Austin Brown & Wood LLP	Valuation	Dep: 2004 Report: 2004
Tammy Yates, v. <u>Equity Residential Properties</u> Case No. CA 02-14116 AB	Circuit Court of the Fifteenth Judicial Circuit, in and for Palm Beach County, Florida	Wildman Harrold Allen & Dixon	Class Action	Trial: 2004 Dep: 2004 Report (2): 2004, 2003
Karl Schmidt Unisia, et al. v. <u>Fort Wayne Pistons, LLC, et al.</u> Case No. 02D01-0101-CP-78	State of Indiana, County of Allen in The Allen Superior Court	Sidley Austin Brown & Wood LLP	Post-Acquisition Dispute and ERISA Accounting	Dep: 2004 Report: 2004
Unisource Worldwide, Inc. v. <u>Chester Carrara, et al. and Midland Paper Company</u> Case No. 1:03-cv-01015-MMM	U.S. District Court for the Central District of Illinois	Winston & Strawn LLP	Breach of Non-Compete Agreement	Report (2): 2004, 2003

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>Marsh USA, Inc. and Marsh & McLennan Companies, Inc.</u> v. Brent Vickery, et al. Case No. 03-13161-M	298th Judicial District Court, Dallas County, Texas	Winston & Strawn LLP	Employment Contract Dispute	Dep: 2004 Report: 2004
<u>Marsh USA, Inc. and Marsh & McLennan Companies, Inc.</u> v. Alejandra Evans and Palmer & Cay of District of Columbia, LLC. Case No. 1:03cv01757 (gk)	U.S. District Court for the District of Columbia	Winston & Strawn LLP	Employment Contract Dispute	Dep: 2004 Report: 2004
James Holden and Christine Holden, Claimants, v. <u>Deloitte & Touche, LLP</u> , et al., Respondents Case No. 51 Y 168 00590 01	Arbitration	Sidley Austin Brown & Wood LLP	Valuation	Trial: 2004 Dep: 2004 Report: 2004
Systems Modeling Corporation v. <u>Rockwell Software, Inc.</u>	Arbitration	Quarles & Brady LLP	Dealer Termination and Breach of Contract	Trial: 2004 Dep: 2004 Report: 2004
Bonneville Sports v. <u>Polaris Industries</u>	Arbitration	Kirkland & Ellis LLP	Breach of Contract	Trial: 2004 Dep: 2004 Report: 2004
DSC v. <u>Solo Cup Corp.</u>	Arbitration	Katten Muchin Zavis & Rosenman LLP	Breach of Contract	Trial: 2004 Dep: 2004 Report: 2004
Reade Griffith v. <u>Citadel Investment Group, LLC</u> Case No. 50 T11600629 02	Arbitration	Winston & Strawn LLP	Employment Contract Dispute	Trial: 2004 Report: 2004
Vigortone AG Products, Inc., formerly known as Provimi Acquisition Corporation v. <u>PM Ag Products, Inc.</u> Case No. 99C7049	U.S. District Court, Northern District of Illinois, Eastern Division	Winston & Strawn LLP	Post-Acquisition Dispute	Trial: 2004 Dep: 2003 Report: 2003
<u>Convergys Corporation</u> v. United States Cellular Case No. 51 Y 181 00791 03	Arbitration	Howrey Simon Arnold & White, LLP	Breach of Contract	Trial: 2003 Report: 2003
<u>Hamilton Stores</u> v. Delaware North	Arbitration	Kirkland & Ellis LLP	Valuation	Trial: 2003 Report: 2003
Houston Wire & Cable Company v. <u>Alltel Distribution, Inc.</u> Case No. 01 CH 02185	Circuit Court of Cook County, Illinois, Law Division	Seyfarth Shaw LLP	Post-Acquisition Dispute	Dep: 2003 Report: 2003
Beloit Liquidating Trust v. <u>PriceWaterhouseCoopers</u>	Circuit Court, Milwaukee County, Wisconsin	Sidley Austin Brown & Wood LLP	Accounting Malpractice	Trial: 2003 Dep: 2003 Report: 2003
Lynn E. Spitler v. <u>Jenner Biotherapies, Inc. and Hayden Leason, et al.</u> Case No. C 01-04394 WHA ARB	U.S. District Court for the Northern District of California	Keker & Van Nest, LLP, Wildman, Harrold, Allen & Dixon	Valuation and General Commercial Damages and Stock Valuation	Trial: 2003 Dep: 2002 Report (2): 2003, 2002

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Spectra Resources v. <u>National Steel Corp. & National Steel Corp. v. Spectra Resources, Inc., Louis Huber and William Wadlow</u> Case No. 4 00CV01816TIA	U.S. District Court for the Eastern District of Missouri, Eastern Division	Williams & Connelly LLP	Fraud Investigation and General Commercial Damages	Dep: 2003 Report: 2002
BJ Services Company v. <u>Halliburton Energy Services, Inc.</u> Case No. H-00-0948	U.S. District Court for the Southern District of Texas Houston Division	Bartlit Beck Herman Palenchar & Scott LLP	Patent Infringement	Trial: 2002 Dep: 2001 Report: 2001
<u>Michael Labaj</u> v. Cosmos Manufacturing Case No. 98L14473	Circuit Court of Cook County	Robert Langendorf & Associates	Personal Injury/Wrongful Death	Dep: 2002 Report: 2002
<u>Dow Chemical Company</u> v. Fireman's Fund Case No. N. 99 CV 10427	U.S. District Court, Eastern District of Michigan, Northern Division	Mayer Brown & Platt LLP	Environmental Claim and Insurance Claim	Dep: 2002 Report: 2002
<u>Anthony Gold, Software Communications & Hanson & Connors</u> v. Ziff Davis Communications 2nd deposition Case No. 88 CH 10953	Circuit Court of Cook County	Winston & Strawn LLP	Breach of Contract and Business Value Damages	Trial: 1999 Dep (5): 2002, 1999 (2), 1998, 1996 Report (4): 2002, 1999, 1998, 1996
Ronald Peterson, et al. v. <u>BASF Corporation</u> Case No. C2-97-295	State of Minnesota, County of Norman, District Court, Ninth Judicial District	Faegre & Benson LLP	Class Action	Trial: 2001 Dep: 2000 Report: 2000
Combustion Power Company Ltd, National Power Company, Inc. v. <u>International Combustion Ltd, Rolls Royce Industrial Power</u> Case No. AAA #50T 110 0001501	Arbitration	King & Spalding LLP	Breach of Contract and Power Plant Construction	Trial: 2001 Report: 2001
<u>Daiwa Special Asset Corp.</u> v. James H. Desnick, MD Case No. 00 Civ. 3856	U.S. District Court, Southern District of New York	Weil, Gotshal & Manges LLP	Fraud Investigation and General Commercial Damages	Dep: 2001 Report: 2001
Packaging Resources v. <u>Aurora Foods</u>	Arbitration	Winston & Strawn LLP	Post-Acquisition Dispute	Dep: 2001 Report: 2001
<u>Rickey Poole and Kimberly Poole</u> v. Direct Transit, Inc. Case No. 00 L 10279	Circuit Court of Cook County, Illinois , Law Division	Robert Langendorf & Associates	Personal Injury/Wrongful Death	Dep: 2001 Report: 2001
<u>Norcross Safety Products Co.</u> v. Siebe Sellers	Arbitration	Bartlit Beck Herman Palenchar & Scott LLP	Post-Acquisition Dispute	Dep: 2001 Report: 2001
Frank E. Peters and Marta Chaikovska v. <u>The Northern Trust Company</u> Case No. 92 C 1647	U.S. District Court for the Northern District of Illinois, Eastern Division	Wildman Harrold Allen & Dixon	Fraud Investigation and General Commercial Damages	Dep: 2001 Report: 2001

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Technology Solutions Company v. <u>Northrop Grumman Corporation</u> Case No. 93 L 7421	Circuit Court of Cook County, Illinois, County Department Law Division	Wildman Harrold Allen & Dixon	Breach of Contract	Trial: 2001 Dep: 2000 Report: 2000
<u>IPSCO Steel, Inc.</u> v. Mannesmann Dematic Corporation Case No. 3:99-CV-90095	U.S. District Court, Southern District of Iowa , Central Division	Kirkland & Ellis LLP	Construction Claim and Breach of Contract	Dep: 2001 Report: 2001
<u>Intertech Resources, Inc.</u> v. Vital Signs, Inc. Case No. 94C 5758	U.S. District Court for the Northern District of Illinois, Eastern Division	Marshall Gerstein & Borun LLP	Patent Infringement	Trial: 1997 Dep: 2000, 1996 Report: 2000, 1997, 1996
Ashley River Industries, Inc. and Coastal Marine Enterprises v. <u>Mobile Oil Corporation</u> Case No. 2:98-2964-11	U.S. District Court for the District of South Carolina, Charleston Division	Hunton & Williams LLP	Environmental Claim	Dep: 2000 Report: 2000
<u>Den-Mat Corporation</u> v. Bisco, Inc. Case No. CV-97-8985JMI	U.S. District Court for the Central District of California	Marshall O'Toole Gerstein Murray & Borun LLP	Patent Infringement	Dep: 1999 Report: 1999
<u>Lawyers Title Insurance Corporation</u> v. Dearborn Title Corporation, Eileen Rasulis, and First Midwest Bank Case No. 94 C 3277	U.S. District Court, Northern District of Illinois, Eastern Division	Wildman Harrold Allen & Dixon	Fraud Investigation and General Commercial Damages	Trial: 1999 Dep: 1997 Report (2): 1999, 1997
Procter & Gamble Company v. <u>Paul Stoneham</u> Case No. A9805557	Court of Common Pleas, Hamilton County, Ohio	Kirkland & Ellis LLP	Employment Contract Dispute	Dep: 1999 Report: 1999
Bradley D. Mellot v. <u>International Data Response Corporation</u> Case No. 51 M 168 00179	American Arbitration Association		Employment Contract Dispute	Dep: 1999 Report: 1999
<u>Pharmacy Buying Group of America, Inc.</u> v. AmeriSource Corporation Case No. 98-C-0094	U.S. District Court for the Eastern District of Wisconsin	Montgomery, McCracken, Walker & Rhoads LLP	Breach of Contract	Dep: 1999 Report: 1999
<u>Stepan Company</u> v. Winter Panel Corporation Case No. 95 C 0762	U.S. District Court, Northern District of Illinois, Eastern Division	Wildman Harrold Allen & Dixon	Breach of Contract	Dep: 1999 Report: 1999
<u>Lid Associates</u> v. Charles Dolan and Cablevision System Services Corporation Case No. 95 L 16680	Circuit Court of Cook County, Illinois, Law Department	Canel Davis & King	Breach of Fiduciary Duty	Trial: 1999 Dep (2): 1999, 1998 Report: 1998
Thornwood, Inc. v. <u>JF+A Properties</u> Case No. 98MR28	Circuit Court of Lake County, Illinois	Figliuolo & Silverman PC	Real Estate and Breach of Contract	Dep: 1999 Report: 1999
Associated Dock Enterprises, et al. v. <u>Western Traction Company, et al.-supplemental hearing on offsets</u> Case No. A068907/A073664	Sonoma County Court California	Bowman & Brooke LLP	Breach of Contract	Trial (2): 1999, 1998 Dep: 1998 Report: 1998

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>John Brown</u> v. Ag Processing Case No. 8:CV96-000612	U.S. District Court for the District of Nebraska	Lord Bissell & Brook	Breach of Contract and Construction Dispute	Dep: 1999 Report: 1999
<u>John Morrell & Co.</u> v. Purina Mills Case No. CV96-30039	Circuit Court of Jackson County, State of Missouri	Husch & Eppenberger LLC	Breach of Contract	Dep: 1999 Report: 1999
SK Hand Tool Corporation and Corcoran Partners, LTD. v. <u>Dresser Industries, Inc.</u> Case No. 96 L 14246	Circuit Court of Cook County, Illinois, Law Department	Bartlit Beck Herman Palenchar & Scott LLP	Fraud Investigation and Post- Acquisition Dispute	Trial: 1998 Dep: 1998 Report: 1998
Navistar International Transportation v. <u>Freightliner and American La France</u> Case No. 96C6922	U.S. District Court, Northern District of Illinois, Eastern Division	Sidley Austin Brown & Wood LLP	Trademark	Dep: 1998 Report: 1998
Helm Tomatos v. <u>Alfa Laval</u> Re- arbitration of old case	American Arbitration Association	Cooley Godward LLP Wildman Harrold Allen & Dixon	Breach of Contract and Business Value Damages	Trial (2): 1998, 1993 Report (2): 1998, 1993
TW Recreational Services, Inc. v. <u>Firehole Entertainment Corp.</u> Case No. DV-97-163	Montana Eighteenth Judicial District Court, Gallatin County	Law Offices of Michael Lilly	Breach of Contract	Dep: 1998 Report: 1998
The Marley Company v. <u>FE Petro</u> Case No. 3-97-CV-70025, 3-97-CV- 70071	U.S. District Court for the Southern District of Iowa	Marshall O'Toole Gerstein Murray & Borun LLP	Patent Infringement	Dep: 1998 Report: 1998
<u>Daniel McLean and Francis Butler</u> v. Alloyd, Windpoint, et al. Case No. 95 CH 1422	Circuit Court of Cook County Illinois, Chancery Division	Seyfarth Shaw LLP	Post-Acquisition Dispute and Valuation	Trial: 1998 Dep: 1998 Report: 1998
<u>Eugene Horbach</u> v. Alvis Kaczmarek and One Three Six, Inc. f/k/a/ Shred Pax Corp. Case No. 95 C 5180	U.S. District Court for the Northern District of Illinois, Eastern Division	Wildman Harrold Allen & Dixon	Breach of Contract	Dep: 1998 Report: 1998
<u>Procyon Pharmaceuticals</u> v. Alexis Corp.	Arbitration	Kirkland & Ellis LLP	Breach of Contract	Trial: 1997 Report: 1997
<u>National Steel</u> v. S.M. Wilson Case No. 94-L-20	Circuit Court, Third Judicial Circuit, Madison County, Illinois	Williams & Connolly LLP	Valuation	Dep: 1997 Report: 1997
<u>Avery Dennison Corp.</u> v. Huntsman Film Products Corp. Case No. 5:96 CV 1893	U.S. District Court, Northern District of Ohio	Brand & Novak Ltd.	Breach of Contract	Dep: 1997 Report: 1997
<u>Rival Company</u> v. Sunbeam Corporation Case No. 95-1179-CV-W-SOW	U.S. District Court Northern District of Illinois Eastern Division	McDermott Will & Emery LLP	Patent Infringement	Dep: 1997 Report: 1997

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>Stoughton Trailers, Inc.</u> v. Henkel Corporation Case No. 96-C-580-C	U.S. District Court for the Western District of Wisconsin	Quarles & Brady LLP	Breach of Contract	Dep: 1997 Report: 1997
Bulley & Andrews v. <u>First Bank & Trust Company of Illinois, et al.</u> Case No. 51 110 00245 95	American Arbitration Association	Jenner & Block LLP	Construction Claim	Trial: 1997 Report: 1997
<u>Leaf River Rural Cellular Telephone Co.</u> v. Contel Cellular of Illinois Case No. 92-CH-9	Circuit Court of the Sixteenth Judicial Circuit, DeKalb County, IL		Breach of Contract	Dep: 1996 Report: 1996
David M. Whittaker v. <u>Thomas Jaspers, et al.</u> Case No. 2-92-09349	U.S. Bankruptcy Court, Southern District of Ohio, Eastern Division		Bankruptcy	Dep: 1996 Report: 1996
Severin (Henry) v. <u>AMR Corp</u> Case No. 95 C 2249	U.S. District Court, Northern District of Illinois, Eastern Division	Sidley Austin Brown & Wood LLP	Personal Injury/ Wrongful Death	Dep: 1996 Report: 1996
Truck Components, Inc. and Gunit Corporation v. <u>K-H Corporation, Hayes Wheels International, Inc. and Kelsey Hayes Company</u> Case No. 94-C 50250	U.S. District Court for the Northern District of Illinois, Western Division	Butzel Long	Environmental Claim	Dep: 1996 Report: 1996
Uta Dhlamini (Masilo) v. <u>AMR Corp.</u> Case No. 95 C 1023	U.S. District Court for the Northern District of Illinois, Eastern Division	Sidley Austin Brown & Wood LLP	Personal Injury/ Wrongful Death	Dep: 1996 Report: 1996
Financial Marketing Services, Inc. v. Hawkeye Bank & Trust of Des Moines Case No. CL 65697	Iowa District Court for Polk County		Breach of Contract	Trial: 1996 Dep: 1996 Report: 1996
<u>S. David Stuhlberg, et al.</u> vs. Intermedics Orthopedics, Inc., et al. Case No. 94 C 4805	U.S. District Court for the Northern District of Illinois, Eastern Division		Breach of Contract	Trial: 1996 Dep: 1996 Report: 1996
<u>Fru-Con Construction</u> v. Southwestern Bell Redevelopment Corp. II	Arbitration - St. Louis, MO	Greensfelder Hemker & Gale P.C.	Construction Claim	Trial: 1996 Report: 1996
Jacqueline Lavite v. <u>Laurence Wagoner, Dunn and Bradstreet, Inc., et. al.</u> Case No. 92-L-739	Circuit Court, Third Judicial Circuit, Madison County, Illinois		Employment Contract Dispute	Dep: 1996 Report: 1996
<u>Fru-Con Construction</u> v. Home Insurance Company Case No. 4:93CV2220CAS	U.S. District Court, Eastern District of Missouri Eastern Division	Greensfelder Hemker & Gale P.C.	Construction Claim	Dep: 1996 Report: 1996
<u>AT&T, Commonwealth Edison, IL Bell and Universities Research</u> v. Elgin Salvage & Supply, Gordon Roth, Jerome Roth and Harold Siegle Case No. 94-C-1685	U.S. District Court, Northern District of Illinois, Eastern Division	Sidley Austin Brown & Wood LLP	Environmental Claim	Dep: 1996 Report: 1996

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<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Renee Busse, et. al, v. <u>Paul L. Boyer</u> Case No. 93-L-61	Circuit Court, Third Judicial Circuit Madison County, Illinois		Employment Discrimination	Dep: 1996 Report: 1996
Dubuque Racing Association, Ltd v. <u>Dubuque Casino Belle, Inc.</u> Case No. 49379	Iowa District Court for Dubuque County		Breach of Contract	Trial: 1996 Dep: 1996 Report: 1996
Industrial Specialty Chemicals, Inc. v. <u>Cummins/Fleetguard</u> Case No. 94-C-5378	U.S. District Court, Northern District of Illinois, Eastern Division	Seyfarth Shaw LLP	Breach of Contract	Dep: 1995 Report: 1995
Linda A. Brewer v. Robert N. Brewer Case No. 95-D-118	Circuit Court of Illinois, First Judicial Circuit, Williamson County		Valuation	Dep: 1995 Report: 1995
Edward Lowe Industries, Inc. v. <u>Oil-Dri Corporation of America and Marcal Paper Mills, Inc.</u> Case No. 94 C 7568	U.S. District Court for the Northern District of Illinois	Wildman Harrold Allen & Dixon	Patent Infringement	Dep: 1995 Report: 1995
Del Ricco Bros. Construction, Inc. v. <u>Cole Taylor Bank, formerly known as Cole Taylor/Ford City</u> Case No. 91 L 9604	Circuit Court of Cook County, Illinois, Law Division	Katten Muchin Zavis & Rosenman LLP	Breach of Contract	Dep: 1995 Report: 1995
McCartin McAuliffe Mechanical Contractor, Inc. v. <u>Midwest Gas Storage, Inc.</u> Case No. 11C01-9403-CP-053	Circuit Court of Indiana	Kirkland & Ellis LLP	Construction Claim	Trial: 1996 Dep: 1995 Report: 1995
Florence Pollack as Trustee of the Trust of Bernard Pollack, and James Pollack v. <u>Jenner and Block</u> Case No. 91-38986 CA 01	Circuit Court of Dade County, Florida, 11th Judicial Circuit	Hill Ward & Henderson	Legal and Accounting Malpractice	Dep: 1995 Report: 1995
Wendell D. Busch, Dale J. Champoux, Stewart J. Fluent, Marlyn J. Jerke, Thomas E. Van Veldhuizen, David Wolf and David J. Otis, v. <u>Doerfer Engineering, a Division of Container Corporation America, an Affiliate of Jefferson Smurfit Corporation</u> Case No. 73842	Iowa District Court, Black Hawk County		Employment Contract Dispute	Dep: 1995 Report: 1995
Oliver (Kazehara) v. <u>USAir, Inc.</u> Case No. 1: 94-CV-9004	U.S. District Court for the Northern District of Ohio, Eastern Division	Dombroff & Gilmore P.C.	Personal Injury/ Wrongful Death	Trial: 1995 Dep: 1995 Report: 1995
<u>Akzo Chemical</u>	Arbitration	Wildman Harrold Allen & Dixon	Breach of Contract	Trial: 1994 Report: 1994
<u>Medco</u> v. Fujisawa, Inc.	U.S. District Court for the Northern District of Illinois, Eastern Division	Jones Day Reavis & Pogue	Patent Infringement	Trial: 1994 Report: 1994

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Consolidated Lewis Investment Corp v. <u>Heller Financial, Inc. & Hibernia National Bank</u> Case No. 86-10256	U.S. Bankruptcy Court, Middle District of Louisiana		Real Estate and Contract Dispute	Dep: 1994 Report: 1994
Alice Adams, as Special Administrator to the Estate of Deborah Adams v. <u>Michael Reese Health Plan</u> Case No. 89 L 10619	Circuit Court of Cook County, Illinois		Personal Injury/ Wrongful Death	Dep: 1994 Report: 1994
<u>Mid American Construction</u> v. Schal	Arbitration		Bankruptcy	Dep: 1994 Report: 1994
Sidney and Marilyn Nudelman v. <u>USAir, Inc., et al.</u> Case No. 1:92-CV-9020	U.S. District Court for the Northern District of Ohio, Eastern Division	Dombroff & Gilmore P.C.	Personal Injury/ Wrongful Death	Dep: 1994 Report: 1994
Estate of Thorai J. Mitchell and Virginia Rini Mitchell v. <u>USAir, Inc., et al.</u> Case No. 1:92-CV-9008	U.S. District Court for the Northern District of Ohio, Eastern Division	Dombroff & Gilmore P.C.	Personal Injury/ Wrongful Death	Dep: 1994 Report: 1994
Richard Lawson v. <u>USAir, Inc., et al.</u> Case No. 1:92-CV-9002	U.S. District Court for the Northern District of Ohio, Eastern Division	Dombroff & Gilmore P.C.	Personal Injury/ Wrongful Death	Dep: 1994 Report: 1994
Kendra St. Charles v. <u>USAir, Inc., et al.</u> Case No. 1:92-CV-9002	U.S. District Court for the Northern District of Ohio, Eastern Division	Dombroff & Gilmore P.C.	Personal Injury/ Wrongful Death	Trial: 1994 Dep: 1994 Report: 1994
<u>The Libman Company</u> v. Vining Industries, Inc. Case No. 93-CV-2283	U.S. District Court, Central District of Illinois	Marshall O'Toole Gerstein Murray & Borun LLP	Trademark	Trial: 1994 Dep: 1994 Report: 1994
Raymond Paskus v. <u>Turner Construction</u>	Circuit Court of Cook County, Illinois		Personal Injury/ Wrongful Death	Dep: 1994 Report: 1994
<u>Allenson</u> v. Hoyne Savings & Loan Case No. 90 CH 10351	Circuit Court of Cook County	Krislov & Associates LLP	Class Action	Dep: 1994 Report: 1994
Miyano Machinery, Inc. v. <u>Dick Zonar</u>	Cook County Circuit Court, Law Division		Breach of Contract	Trial: 1994 Report: 1994
American Environmental v. <u>3-J Insurance Agency</u> 88 L 0226	Circuit Court of DuPage County, Illinois	Querrey & Harrow Ltd.	Breach of Contract	Trial: 1994 Dep: 1993 Report: 1993
<u>Northwestern Memorial Hospital</u> v. Fisher Imaging Systems Case No. 87 L 24508	Circuit Court of Cook County, Illinois	Gardner Carton & Douglas LLP	Breach of Contract	Dep: 1993 Report: 1993
<u>Jacobs Engineering</u> v. West Grand Corp, American Bio-Synthetics, Bell Aromatics, Case No. 90 CV 01553	State of Wisconsin, Circuit Court, Milwaukee County, Civil Division	Stein Ray & Conway LLP	Construction Claim	Dep: 1993 Report: 1993
Sandoval v. <u>U.S. Dismantlement</u>	Circuit Court of Cook County		Personal Injury/ Wrongful Death	Dep: 1992 Report: 1992

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
Pelletech v. <u>Norwest Bank</u>	State Court, Manitowoc Wisconsin	Quarles & Brady LLP	Breach of Contract	Trial: 1993 Dep: 1992 Report: 1992
TSC v. <u>NCH Promotional Services</u> Case No. 91 L 903	Circuit Court of Lake County, Illinois	Kirkland & Ellis LLP	Breach of Contract	Trial: 1993 Dep: 1992 Report: 1992
Applied Resources, Inc. v. <u>Electronic Display Systems, dba EDS, a Division of Chief Industries, Inc.</u> Case No. 90-2370-V	U.S. District Court for the District of Kansas		Breach of Contract	Trial: 1992 Dep: 1992 Report: 1992
F.E. Moran v. U.S. Fire Protection and F.E. Moran, Inc. v. <u>Gregg Hueneekens</u> Case No. 87 L 03279, 87 L 13940	Circuit Court of Cook County, Illinois	Wildman Harrold Allen & Dixon	Employment Contract Dispute	Trial: 1992 Dep: 1992 Report: 1992
David Ensminger v. <u>Northwest Hospital and Susan M. Burhop, R.N.</u> Case No. 85 L 19113	Circuit Court of Cook County, IL, Law Division		Personal Injury/ Wrongful Death	Dep: 1991 Report: 1991
Berner Matter	Illinois			Dep: 1991 Report: 1991
Dale Smith v. <u>United Cab Company</u>	Circuit Court of Cook County, Illinois		Personal Injury/ Wrongful Death	Dep: 1991 Report: 1991
MBL (USA) Corp v. <u>Frederick Dickman</u> Case No. 80 CH 9021	Circuit Court of Cook County, Illinois	Arvey Hodes Costello & Burman	Breach of Contract and Valuation	Dep: 1991 Report: 1991
Heartbeat v. <u>Canbra Foods</u>	Federal Court, San Francisco	Sidley & Austin LLP	Trademark	Trial: 1990 Dep: 1990 Report: 1990
Bertram Coleman v. <u>Sevko, Inc.</u>	Circuit Court of Cook County, Illinois	Rudnick & Wolfe LLP	Breach of Contract	Dep: 1990 Report: 1990
<u>Cornbelt Meats</u> v. Omeco Boss	Minnesota		Breach of Contract	Dep: 1990 Report: 1990
Broad Vogt & Conant v. Harnischfeger Industries	American Arbitration Association	Jaffe, Raitt, Heuer Weiss P.C.	Construction Claim	Trial: 1990 Dep: 1990 Report: 1990
Capplanco Eleven, Inc. v. <u>Xerox</u> Case No. 88 C 9565	U.S. District Court Northern District of Illinois Eastern Division	Foss, Schuman, Drake & Barnard	Breach of Contract	Trial: 1990 Dep: 1990 Report: 1990
<u>Mellon Stuart</u> v. Horowitz Matthews	American Arbitration Association	Rudnick & Wolfe LLP	Construction Claim	Trial: 1990 Report: 1990
<u>Michigan Adams Partnership</u> v. Borg Warner	American Arbitration Association	Foss, Schuman, Drake & Barnard	Breach of Contract and Real Estate	Trial: 1989 Report: 1989
Chicago Export v. <u>Teledyne</u> Case No. 82 CH 4870	Circuit Court of Cook County, Illinois		Breach of Contract	Dep: 1989 Report: 1989

Mark J. Hosfield Testimony Experience

<i>Lawsuit</i>	<i>Court</i>	<i>Law Firm</i>	<i>Type</i>	<i>Testimony</i>
<u>Marion Health Center</u> v. Rossetti	State Court in Iowa		Construction Claim	Dep: 1989 Report: 1989
Gerson Electric v. <u>Honeywell</u>	Federal Court Chicago	Rooks Pitts & Poust	Breach of Contract	Trial: 1989 Dep: 1989 Report: 1989
<u>Wallace Business Forms</u> v. Sun Microsystems	U.S. District Court, Northern District of Illinois, Eastern Division	Leydig Voit & Mayer Ltd.	Trademark	Dep: 1989 Report: 1989
Superior Construction v. <u>Michigan City Sanitary District</u>	American Arbitration Association	Michael S. Bergerson Law Office	Construction Claim	Dep: 1989 Report: 1989
Laura Jean Skogg v. <u>Jim Hinchey</u>	State Court Green Bay Wisconsin		Valuation	Trial: 1989 Dep: 1989 Report: 1989
<u>Calumet Construction</u> v. Metropolitan Sanitary District of Chicago Case No. 86 CH 10599	Circuit Court of Cook County, Illinois Law Division	O'Brien, O'Rourke, Hogan & McNulty	Construction Claim	Dep: 1988 Report: 1988

Wacker Drive Executive Suites, LLC, on behalf of itself, individually, and on behalf of all others similarly situated, v. Jones Lang LaSalle Americas (Illinois), LP
Documents Considered in Forming Opinions

Exhibit 2

Beginning Bates	Ending Bates	Description
		Legal Pleadings
		Plaintiff's Motion for Rule 23 Class Certification, dated January 31, 2020
		Defendant's Objections and Answers to Plaintiff's First Set of Interrogatories, dated September 5, 2019
		Amended Class Action Complaint, dated September 6, 2019
		Plaintiff Wacker Drive Executive Suites, LLC's Response to Defendant's First Set of Interrogatories, dated September 27, 2019
		Plaintiff Wacker Drive Executive Suites, LLC's Response to Defendant's First Set of Requests for Admission, dated September 27, 2019
		Plaintiff Wacker Drive Executive Suites, LLC's First Supplemental Response to Interrogatory No. 4 of Defendant's First Set of Interrogatories, dated February 11, 2020
		Depositions and Exhibits Thereto
		Deposition of Robert Kaestner, Ph.D., dated February 21, 2020
		Deposition of Stephen Zsigray, dated December 20, 2019
		Deposition of Larry A. Grossman, dated January 6, 2020
		Deposition of Amy Lynn Grossman, dated January 27, 2020
		Deposition of Amy Lynn Grossman, dated February 24, 2020
		Deposition of James Raisher, dated March 18, 2020
		Expert Reports
		Expert Opinion Report of Robert Kaestner, dated January 31, 2020
		Expert Opinion Report of James Raisher, dated January 31, 2020
		Academic Publications and Articles
		Thieblot, A.J. "The fall and Future of Unionism in Construction," Journal of Labor Research, Spring 2001
		Allen, Steven G. "Developments in Collective Bargaining in Construction in the 1980s and 1990s," Contemporary Collective Bargaining in the Private Sector, 1994
		Allen, Steven G. "Further Evidence on Union Efficiency in Construction," Industrial Relations, Spring 1988
		Bilginsoy, Cihan. "Union Wage Gap in the U.S. Construction Sector: 1983-2007," Industrial Relations, Summer 2013
		Blanchflower, David G. and Bryson, Alex. "What Effect Do Unions have on Wages Now and Would Freeman and Medoff Be Surprised?," Journal of Labor Research, Summer 2004
		Belman, Dale and Voos, Paula B. "Union Wages and Union Decline: Evidence from the Construction Industry," Industrial & Labor Relations Review, 2006
		Real Capital Markets 2019 Office Investor Sentiment Report, dated June 2019
		Rothstein, Matthew, "Even with growing rents tenant improvements are eating into landlord margins," dated July 7, 2019
		Additional Documents Produced
		cps_00013.dat
		union-wage-differential-defendant.do
		union-wage-differential-defendant-corrected-5-22-20.do
		Cook County Prevailing Wage Rates, posted July 15, 2019
		Illinois Department of Labor Prevailing Wage Rates for July 2019
		Bureau of Labor Statistics Employer Costs for Employee Compensation, dated December 18, 2019
		Publicly Available Documents
		https://www.bloomberg.com/profile/company/0130817D:US
		https://www.regus.com/investors/company-profile
		https://www.bisnow.com/national/news/office/tenant-improvements-outweighing-rent-growth-smaller-margins-99738
WACKER DRIVE_000001		
WACKER DRIVE_000009	WACKER DRIVE_000013	
WACKER DRIVE_000036	WACKER DRIVE_000049	
WACKER DRIVE_000050	WACKER DRIVE_000070	
WACKER DRIVE_000346	WACKER DRIVE_000347	
WACKER DRIVE_000365	WACKER DRIVE_000366	
WACKER DRIVE_000367	WACKER DRIVE_000369	
WACKER DRIVE_000428	WACKER DRIVE_000452	
WACKER DRIVE_000486	WACKER DRIVE_000496	
WACKER DRIVE_000591	WACKER DRIVE_000602	
WACKER DRIVE_015165		
JLL00003494	JLL00003539	
JLL00000803	JLL00000825	

Wacker Drive Executive Suites, LLC, on behalf of itself, individually, and on behalf of all others similarly situated, v. Jones Lang LaSalle Americas (Illinois), LP
Documents Considered in Forming Opinions

Exhibit 2

Beginning Bates	Ending Bates	Description
JLL00001050	JLL00001067	
JLL00001078	JLL00001121	
JLL00001129	JLL00001139	
JLL00001138	JLL00001139	
JLL00001140	JLL00001143	
JLL00001144	JLL00001172	
JLL00001818	JLL00001821	
JLL00002619	JLL00002646	